



El Dorado Union High School District
El Dorado County
2022/23 1st Interim
December 13, 2022

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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: December 13, 2022 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Robert Whittenberg Telephone: 530-622-5081
Title: Assistant Superintendent of Business Services E-mail: rwhittenberg@edusd.k12.ca.us

Criteria and Standards Review Summary

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

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

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

2022/23 General Fund Multi-Year Projections - 1st Interim

Unrestricted

| Description | Object codes | 2021/22 Unaudited Actuals | 2022/23 1st Interim Budget | % Change | 2023/24 Projection | % Change | 2024/25 Projection | % Change | |
|---|---|---------------------------------|-------------------------------|-----------------|-----------------------|-----------------|-----------------------|-----------------|-------|
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | | | | |
| 1 | LCFF/Revenue Limit Sources | 8010-8099 | \$ 70,434,035 | \$ 79,505,190 | 12.9% | \$ 82,564,384 | 3.8% | \$ 84,812,085 | 2.7% |
| 2 | Federal Revenues | 8100-8299 | \$ 149,372 | \$ 100,000 | -33.1% | \$ 98,750 | -1.3% | \$ 97,516 | -1.2% |
| 3 | State Revenues | 8300-8599 | \$ 1,531,838 | \$ 2,545,365 | 66.2% | \$ 2,519,580 | -1.0% | \$ 2,504,055 | -0.6% |
| 4 | Other Local Revenues | 8600-8799 | \$ 1,430,813 | \$ 1,602,126 | 12.0% | \$ 1,618,147 | 1.0% | \$ 1,634,328 | 1.0% |
| 5 | Other Financing Sources | 8900-8999 | \$ (5,982,861) | \$ (12,248,613) | 104.7% | \$ (13,303,159) | 8.6% | \$ (13,873,171) | 4.3% |
| 6 | Total Revenue (sum lines A1:A5) | | \$ 67,563,198 | \$ 71,504,067 | 5.8% | \$ 73,497,702 | 2.8% | \$ 75,174,812 | 2.3% |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | | | | |
| 1 | Certificated Salaries | | | | | | | | |
| a | Base Salaries | | \$ 30,398,873 | \$ 32,797,593 | | \$ 32,797,593 | | \$ 32,563,999 | |
| b | Step & column adjustment | | \$ - | \$ - | | \$ 582,818 | | \$ 569,046 | |
| c | Other Adjustments (e.g.Transfer to/from Restricted) | | \$ - | \$ - | | \$ - | | \$ - | |
| d | Other Adjustments Increase (Reduce) FTE | | \$ - | \$ - | | \$ (816,412) | | \$ (478,586) | |
| | # FTE Adjusted | | - | - | | (8.70) | | (5.10) | |
| e | Total Certificated Salaries (sum lines B1a:B1d) | 1000-1999 | \$ 30,398,873 | \$ 32,797,593 | 7.9% | \$ 32,563,999 | -0.7% | \$ 32,654,459 | 0.3% |
| 2 | Classified Salaries | | | | | | | | |
| a | Base Salaries | | \$ 9,146,747 | \$ 10,580,125 | | \$ 10,580,125 | | \$ 10,949,105 | |
| b | Step & column Adjustment | | \$ - | \$ - | | \$ 262,954 | | \$ 272,125 | |
| c | Other Adjustments (e.g.Transfer to/from Restricted) | | \$ - | \$ - | | \$ 106,026 | | \$ - | |
| d | Other Adjustments Increase (Reduce) FTE | | \$ - | \$ - | | \$ - | | \$ - | |
| | # FTE Adjusted | | - | - | | 2.67 | | - | |
| e | Total Classified Salaries (sum lines B2a:B2d) | 2000-2999 | \$ 9,146,747 | \$ 10,580,125 | 7.3% | \$ 10,949,105 | 3.5% | \$ 11,221,230 | 2.5% |
| 3 | Employee Benefits | 3000-3999 | \$ 14,400,572 | \$ 16,941,691 | 18.3% | \$ 17,864,024 | 5.4% | \$ 18,380,795 | 2.9% |
| 4 | Books and Supplies | 4000-4999 | \$ 1,823,210 | \$ 3,800,756 | 53.1% | \$ 4,218,216 | 11.0% | \$ 4,429,127 | 5.0% |
| 5 | Services and Other Operating Expenses | 5000-5999 | \$ 5,830,155 | \$ 7,086,154 | 23.3% | \$ 7,584,892 | 7.0% | \$ 8,010,789 | 5.6% |
| 6 | Capital Outlay | 6000-6999 | \$ 4,586,570 | \$ 174,163 | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| 7 | Other Outgo | 7100-7299; 7400-7499 | \$ 1,207,864 | \$ 1,756,576 | 33.7% | \$ 2,784,656 | 58.5% | \$ 2,857,917 | 2.6% |
| 8 | Other Outgo-Indirect Costs | 7300-7399 | \$ (725,385) | \$ (1,316,288) | 52.4% | \$ (966,512) | -26.6% | \$ (983,255) | 1.7% |
| 9 | Other financing Uses | 7600-7699 | \$ 1,795 | \$ 174,000 | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| 10 | Other Adjustments | | \$ - | \$ - | | \$ - | | \$ - | |
| 11 | Total Expenditures (sum lines B1: B10) | | \$ 66,670,402 | \$ 71,994,770 | 5.8% | \$ 74,998,380 | 4.2% | \$ 76,571,062 | 2.1% |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 less line B11) | | | | | | | | | |
| | | | \$ 892,796 | \$ (490,702) | | \$ (1,500,678) | | \$ (1,396,250) | |
| D. FUND BALANCE | | | | | | | | | |
| 1 | Net Beginning Fund Balance | | \$ 9,994,823 | \$ 10,887,619 | | \$ 10,396,918 | | \$ 8,896,240 | |
| 2 | Ending Fund Balance (sum lines C and D1) | | \$ 10,887,619 | \$ 10,396,918 | | \$ 8,896,240 | | \$ 7,499,990 | |
| Components of Ending Fund Balance | | | | | | | | | |
| | Fund Balance Reserves/Nonspendable | | \$ 683,327 | \$ 698,455 | | \$ 698,455 | | \$ 698,455 | |
| | Restricted | | | | | | | | |
| | Reserve for Economic Uncertainties | | \$ 2,908,800 | \$ 3,186,174 | | \$ 3,063,954 | | \$ 3,125,297 | |
| | Committed | | | \$ 3,249,000 | | \$ 1,544,000 | | \$ - | |
| | Other Assignments | | \$ 729,121 | \$ 729,121 | | \$ 729,121 | | \$ 729,121 | |
| | Unassigned/Unappropriated Balance | | \$ 6,566,371 | \$ 2,534,168 | | \$ 2,860,710 | | \$ 2,947,117 | |
| | Total Components of Ending Fund Balance (Must agree with line D2) | | \$ 10,887,619 | \$ 10,396,918 | | \$ 8,896,240 | | \$ 7,499,990 | |
| RETIREE BENEFITS FUND | | | 2021/22 | 2022/23 | | 2023/24 | | 2024/25 | |
| Projected Ending Fund Balance | | | \$ 3,533,878 | \$ 3,707,878 | | \$ 3,707,878 | | \$ 3,707,878 | |

2022/23 General Fund Multi-Year Projections - 1st Interim

Restricted

| Description | Object codes | 2021/22 Unaudited Actuals | 2022/23 1st Interim Budget | % Change | 2023/24 Projection | % Change | 2024/25 Projection | % Change | |
|---|---|---------------------------|----------------------------|---------------|--------------------|----------------|--------------------|----------------|-------|
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | | | | |
| 1 | LCFF/Revenue Limit Sources | 8010-8099 | \$ - | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| 2 | Federal Revenues | 8100-8299 | \$ 4,956,314 | \$ 5,512,414 | 11.2% | \$ 1,796,512 | -67.4% | \$ 1,824,358 | 1.6% |
| 3 | State Revenues | 8300-8599 | \$ 11,804,906 | \$ 13,650,711 | 15.6% | \$ 4,968,847 | -63.6% | \$ 5,108,818 | 2.8% |
| 4 | Other Local Revenues | 8600-8799 | \$ 4,330,719 | \$ 4,324,424 | -0.1% | \$ 4,389,290 | 1.5% | \$ 4,345,397 | -1.0% |
| 5 | Other Financing Sources | 8900-8999 | \$ 10,177,092 | \$ 12,323,088 | 21.1% | \$ 13,303,159 | 8.0% | \$ 13,873,171 | 4.3% |
| 6 | Total Revenue (sum lines A1:A5) | | \$ 31,269,032 | \$ 35,810,637 | 14.5% | \$ 24,457,808 | -31.7% | \$ 25,151,744 | 2.8% |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | | | | |
| 1 | Certificated Salaries | | | | | | | | |
| a | Base Salaries | | \$ 5,002,282 | \$ 5,631,716 | | \$ 5,631,716 | | \$ 4,832,891 | |
| b | Step & column adjustment | | \$ - | \$ - | | \$ 88,848 | | \$ 83,076 | |
| c | Other Adjustments (e.g.Transfer to/from Restricted) | | \$ - | \$ - | | \$ - | | | |
| d | Other Adjustments Increase (Reduce) FTE | | \$ - | \$ - | | \$ (887,673) | | \$ (162,721) | |
| | # FTE Adjusted | | - | - | | (1.20) | | (1.00) | |
| e | Total Certificated Salaries (sum lines B1a:B1d) | 1000-1999 | \$ 5,002,282 | \$ 5,631,716 | 12.6% | \$ 4,832,891 | -14.2% | \$ 4,753,246 | -1.6% |
| 2 | Classified Salaries | | | | | | | | |
| a | Base Salaries | | \$ 3,918,415 | \$ 4,150,842 | | \$ 4,150,842 | | \$ 4,070,435 | |
| b | Step & column Adjustment | | \$ - | \$ - | | \$ 99,736 | | \$ 102,241 | |
| c | Other Adjustments (e.g.Transfer to/from Restricted) | | \$ - | \$ - | | | | \$ - | |
| d | Other Adjustments Increase (Reduce) FTE | | \$ - | \$ - | | \$ (180,144) | | \$ 8,723 | |
| | # FTE Adjusted | | - | - | | (6.17) | | 0.24 | |
| e | Total Classified Salaries (sum lines B2a:B2d) | 2000-2999 | \$ 3,918,415 | \$ 4,150,842 | 5.9% | \$ 4,070,435 | -1.9% | \$ 4,181,399 | 2.7% |
| 3 | Employee Benefits | 3000-3999 | \$ 9,367,540 | \$ 7,721,382 | -17.6% | \$ 7,367,775 | -4.6% | \$ 7,368,235 | 0.0% |
| 4 | Books and Supplies | 4000-4999 | \$ 3,553,829 | \$ 3,155,599 | -11.2% | \$ 2,083,902 | -34.0% | \$ 2,183,025 | 4.8% |
| 5 | Services and Other Operating Expenses | 5000-5999 | \$ 4,831,892 | \$ 9,121,843 | 88.8% | \$ 6,620,965 | -27.4% | \$ 6,910,258 | 4.4% |
| 6 | Capital Outlay | 6000-6999 | \$ 1,540,798 | \$ 1,974,505 | 28.1% | \$ - | 0.0% | \$ - | 0.0% |
| 7 | Other Outgo | 7100-7299; 7400-7499 | \$ 1,409,919 | \$ 1,231,297 | -12.7% | \$ 1,265,828 | 2.8% | \$ 1,300,597 | 2.7% |
| 8 | Other Outgo-Indirect Costs | 7300-7399 | \$ 664,807 | \$ 1,223,864 | 84.1% | \$ 891,512 | -27.2% | \$ 908,255 | 1.9% |
| 9 | Other financing Uses | 7600-7699 | \$ - | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| 10 | Other Adjustments | | \$ - | \$ - | | \$ - | | \$ - | |
| 11 | Total Expenditures (sum lines B1:B10) | | \$ 30,289,482 | \$ 34,211,046 | 12.9% | \$ 27,133,308 | -20.7% | \$ 27,605,015 | 8.9% |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 less line B11) | | | | | | | | | |
| | | | \$ 979,550 | \$ 1,599,591 | | \$ (2,675,500) | | \$ (2,453,270) | |
| D. FUND BALANCE | | | | | | | | | |
| 1 | Net Beginning Fund Balance | | 3,526,261 | \$ 4,505,811 | | \$ 6,105,402 | | \$ 3,429,901 | |
| 2 | Ending Fund Balance (sum lines C and D1) | | \$ 4,505,811 | \$ 6,105,402 | | \$ 3,429,901 | | \$ 976,631 | |
| Components of Ending Fund Balance | | | | | | | | | |
| | Fund Balance Reserves/Nonspendable | | \$ - | \$ - | | \$ - | | \$ - | |
| | Restricted | | \$ 4,505,811 | \$ 6,105,402 | | \$ 3,429,901 | | \$ 976,631 | |
| | Reserve for Economic Uncertainties | | \$ - | \$ - | | \$ - | | \$ - | |
| | Committed | | | | | | | | |
| | Assigned | | | | | | | | |
| | Unassigned/Unappropriated Balance | | \$ - | \$ (0) | | \$ - | | \$ - | |
| | Total Components of Ending Fund Balance (Must agree with line D2) | | \$ 4,505,811 | \$ 6,105,402 | | \$ 3,429,901 | | \$ 976,631 | |

2022/23 General Fund Multi-Year Projections - 1st Interim

Combined Unrestricted/Restricted

| Description | Object codes | 2021/22 Unaudited Actuals | 2022/23 1st Interim Budget | % Change | 2023/24 Projection | % Change | 2024/25 Projection | % Change | |
|---|---|---------------------------|----------------------------|-----------------------|--------------------|-----------------------|--------------------|-----------------------|--------------|
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | | | | |
| 1 | LCFF/Revenue Limit Sources | 8010-8099 | \$ 70,434,035 | \$ 79,505,190 | 12.88% | \$ 82,564,384 | 3.85% | \$ 84,812,085 | 2.72% |
| 2 | Federal Revenues | 8100-8299 | \$ 5,105,686 | \$ 5,612,414 | 9.92% | \$ 1,895,262 | -66.23% | \$ 1,921,874 | 1.40% |
| 3 | State Revenues | 8300-8599 | \$ 13,336,745 | \$ 16,196,076 | 21.44% | \$ 7,488,427 | -53.76% | \$ 7,612,873 | 1.66% |
| 4 | Other Local Revenues | 8600-8799 | \$ 5,761,532 | \$ 5,926,549 | 2.86% | \$ 6,007,437 | 1.36% | \$ 5,979,725 | -0.46% |
| 5 | Other Financing Sources | 8900-8999 | \$ 4,194,232 | \$ 74,475 | 0.00% | \$ - | 0.00% | \$ - | 0.00% |
| 6 | Total Revenue | | \$ 98,832,230 | \$ 107,314,704 | 8.58% | \$ 97,955,510 | -8.72% | \$ 100,326,557 | 2.42% |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | | | | |
| 1 | Certificated Salaries | | | | | | | | |
| a | Base Salaries | | \$ 35,401,155 | \$ 38,429,308 | | \$ 38,429,309 | | \$ 37,396,890 | |
| b | Step & column adjustment | | \$ - | \$ - | | \$ 671,666 | | \$ 652,122 | |
| c | Other Adjustments (e.g.Transfer to/from Restricted) | | \$ - | \$ - | | \$ - | | \$ - | |
| d | Other Adjustments Increase (Reduce) FTE | | \$ - | \$ - | | \$ (1,704,085) | | \$ (641,307) | |
| | # FTE Adjusted | | - | - | | (9.90) | | (6.10) | |
| e | Total Certificated Salaries (sum lines B1a:B1d) | 1000-1999 | \$ 35,401,155 | \$ 38,429,308 | 8.55% | \$ 37,396,890 | -2.69% | \$ 37,407,705 | 0.03% |
| 2 | Classified Salaries | | | | | | | | |
| a | Base Salaries | | \$ 13,065,163 | \$ 14,730,967 | | \$ 14,730,967 | | \$ 15,019,540 | |
| b | Step & column Adjustment | | \$ - | \$ - | | \$ 362,690 | | \$ 374,366 | |
| c | Other Adjustments (e.g.Transfer to/from Restricted) | | \$ - | \$ - | | \$ 106,026 | | \$ - | |
| d | Other Adjustments Increase (Reduce) FTE | | \$ - | \$ - | | \$ (180,144) | | \$ 8,723 | |
| | # FTE Adjusted | | - | - | | (3.50) | | 0.24 | |
| e | Total Classified Salaries (sum lines B2a:B2d) | 2000-2999 | \$ 13,065,163 | \$ 14,730,967 | 12.75% | \$ 15,019,540 | 1.96% | \$ 15,402,629 | 2.55% |
| 3 | Employee Benefits | 3000-3999 | \$ 23,768,112 | \$ 24,663,073 | 3.77% | \$ 25,231,799 | 2.31% | \$ 25,749,030 | 2.05% |
| 4 | Books and Supplies | 4000-4999 | \$ 5,377,040 | \$ 6,956,355 | 29.37% | \$ 6,302,118 | -9.40% | \$ 6,612,152 | 4.92% |
| 5 | Services & Other Operating Expenses | 5000-5999 | \$ 10,662,047 | \$ 16,207,996 | 52.02% | \$ 14,205,857 | -12.35% | \$ 14,921,047 | 5.03% |
| 6 | Capital Outlay | 6000-6999 | \$ 6,127,368 | \$ 2,148,668 | 0.00% | \$ - | 0.00% | \$ - | 0.00% |
| 7 | Other Outgo | 7100-7299; 7400-7499 | \$ 2,617,783 | \$ 2,987,873 | 14.14% | \$ 4,050,484 | 35.56% | \$ 4,158,514 | 2.67% |
| 8 | Other Outgo-Indirect Costs | 7300-7399 | \$ (60,578) | \$ (92,425) | 52.57% | \$ (75,000) | -18.85% | \$ (75,000) | 0.00% |
| 9 | Other financing Uses | 7600-7699 | \$ 1,795 | \$ 174,000 | 0.00% | \$ - | 0.00% | \$ - | 0.00% |
| 10 | Other Adjustments | | \$ - | \$ - | | \$ - | | \$ - | |
| 11 | Total Expenditures | | \$ 96,959,884 | \$ 106,205,816 | 9.54% | \$ 102,131,688 | -3.84% | \$ 104,176,077 | 2.00% |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | \$ 1,872,346 | \$ 1,108,889 | | \$ (4,176,178) | | \$ (3,849,521) | |
| D. FUND BALANCE | | | | | | | | | |
| 1 | Net Beginning Fund Balance | | \$ 13,521,084 | \$ 15,393,430 | | \$ 16,502,319 | | \$ 12,326,141 | |
| 2 | Ending Fund Balance | | \$ 15,393,430 | \$ 16,502,319 | | \$ 12,326,141 | | \$ 8,476,621 | |
| Components of Ending Fund Balance: | | | \$ - | \$ - | | \$ - | | \$ - | |
| | Fund Balance Reserves/Unspendable | | \$ 683,327 | \$ 698,455 | | \$ 698,455 | | \$ 698,455 | |
| | Restricted | | \$ 4,505,811 | \$ 6,105,402 | | \$ 3,429,901 | | \$ 976,631 | |
| | Reserve for Economic Uncertainties | | \$ 2,908,800 | \$ 3,186,174 | | \$ 3,063,954 | | \$ 3,125,297 | |
| | Committed | | \$ - | \$ 3,249,000 | | \$ 1,544,000 | | \$ - | |
| | Assigned | | \$ 729,121 | \$ 729,121 | | \$ 729,121 | | \$ 729,121 | |
| | Unassigned/Unappropriated Balance | | \$ 6,566,371 | \$ 2,534,167 | | \$ 2,860,710 | | \$ 2,947,117 | |
| | Total Components of Ending Fund Balance | | \$ 15,393,430 | \$ 16,502,319 | | \$ 12,326,141 | | \$ 8,476,621 | |
| RETIREE BENEFITS FUND | | | 2021/22 | 2022/23 | | 2023/24 | | 2024/25 | |
| Projected Ending Fund Balance | | | \$ 3,533,878 | \$ 3,707,878 | | \$ 3,707,878 | | \$ 3,707,878 | |

El Dorado Union High School District - General Fund
2022/23 1st Interim
Multi-Year Projection Assumptions

Revenue:

Updated budget and subsequent year projections to reflect the ongoing implementation of the Local Control Funding Formula (LCFF) , this formula rolled the revenue limit and numerous state grants into one funding model.

Based upon the Governor's Proposed 2022/23 Proposed Budget May Revision:

2022/23 - LCFF COLA funding is going to be 6.56%, plus 6.70% add to base funding

2023/24 - LCFF COLA funding is estimated to be 5.38%.

2024/25 - LCFF COLA funding is estimated to be 4.02%

[COLA and LCFF per ADA changes are based in part upon projections and data supplied by School Services of California and the California Department of Finance]

Enrollment projections are based upon the January 2022 demographic projections and current year enrollment.

2022/23 decreased 184 from 2021/22.

2023/24 is projected to decrease 115 from 2022/23.

2024/25 is projected to decrease 147 from 2023/24.

Average Daily Attendance (ADA) P-2 projections have been updated to reflect the latest demographic study as well as the three year average of actual attendance (94.55%). 22/23 funding will be based on 21/22 ADA, and both 23/24 and 24/25 will be based on a 3 year rolling average.

Property Tax Revenues are projected to remain stable. No increases and/or decreases are assumed.

State Grants are projected to change by the same percentages as LCFF except when additional information regarding COLA's are provided. State and Federal Funding related to COVID-19 and Learning Loss are one time funds, and will show a significant decrease after this year.

Lottery Fund Revenues are projected to be fairly stable but are adjusted by changes in the district's projected ADA. In 2022/23 \$1.64 million has been budgeted which includes \$487,000 in restricted lottery funds.

Revenues from the ongoing Mandated Cost Block Grant have remained stable. No changes are projected other than fluctuations based upon ADA and COLA when projected.

El Dorado Union High School District - General Fund
2022/23 1st Interim
Multi-Year Projection Assumptions

Expenditures:

Staffing and Benefits:

Salary increases for EDMA, CSEA and FA are all included for 22/23

All MOU salary schedule changes with CSEA are included

2023/24 Certificated staffing is projected to decrease by 9.4 FTE as a result of restricted funding ending, and declining enrollment

2024/25 Certificated staffing is projected to decrease by 6.1 FTE based upon a projected decline in enrollment. Includes a 1.0 reduction in certificated management.

2023/24 Classified staffing is projected to decrease by 3.5 FTE due to one time funding ending.

2024/25 Classified staffing is projected to increase by 0.24 FTE due to positions come back to general fund from one time funding ending.

In subsequent years, salaries have been adjusted to reflect the projected cost of step increases (and column where applicable).

2022/23 budget reflects a 5.9% increase in certificated health benefit costs over the prior year. The district is projecting a 10% increase for certificated health in subsequent years.

Other expenditures:

Other expenditures such as books, supplies, and other operating costs are projected to be increase in 2022/23 and then slightly increase in out years due to inflation. Inflation is currently at 7.7%.

Reserves:

Reserve for Economic Uncertainties is calculated at 3% based upon our enrollment level.

Conclusion:

The district currently has sufficient projected resources and reserves to maintain a positive fund balance through the end of 2024/25 fiscal year. The district continues to review programs and expenditures in order to maintain financial viability in the future.

Status of Other Funds:

At present, all other district funds are projected to be positive.

2022/23 General Fund (Fund 01)
Major changes from Adopted Budget to First Interim

Revenues

| | Object Codes | 2022/23 Adopted Budget | 2022/23 First Interim | Change | Description of Major Changes |
|-------------------------------|--------------|------------------------|-----------------------|----------------------|---|
| Local Control Funding Formula | 8010-8099 | \$ 76,638,445 | \$ 79,505,190 | \$ 2,866,745 | Increase on base funding above what was projected at adoption |
| Federal Revenue | 8100-8299 | \$ 4,094,202 | \$ 5,612,414 | \$ 1,518,212 | ESSER Unfunds unused last year coming forward |
| State Revenue | 8300-8599 | \$ 7,115,638 | \$ 16,196,076 | \$ 9,080,438 | One time block grants totalling \$7.6M, unused In Person Instruction funds coming forward |
| Other Local Revenue | 8600-8799 | \$ 4,864,144 | \$ 5,926,549 | \$ 1,062,405 | Increase in transportation contracts |
| Other Sources | 8930-8979 | \$ - | \$ 74,475 | \$ 74,475 | TRAN Premium |
| Total Revenues | | \$ 92,712,429 | \$ 107,314,704 | \$ 14,602,275 | |

Expenditures

| | Object Codes | 2022/23 Adopted Budget | 2022/23 First Interim | Change | Description of Major Changes |
|---------------------------------------|------------------------|------------------------|-----------------------|----------------------|---|
| Certificated Salaries | 1000-1999 | \$ 37,936,628 | \$ 38,429,308 | \$ 492,680 | Increase in extra duty, and additional sections added |
| Classified Salaries | 2000-2999 | \$ 13,465,442 | \$ 14,730,967 | \$ 1,265,525 | Modified salary schedule, settled at 7.77% salary increase, additional positions added |
| Employee Benefits | 3000-3999 | \$ 24,336,500 | \$ 24,663,072 | \$ 326,572 | Benefits increased due to staffing changes |
| Books and Supplies | 4000-4999 | \$ 4,338,069 | \$ 6,956,355 | \$ 2,618,286 | Textbooks and supplies increased using one time funds |
| Services and Other Operating Expenses | 5000-5999 | \$ 12,544,884 | \$ 16,207,996 | \$ 3,663,112 | Increase in travel using one time funds. Large increase in special education services being provided. |
| Capital Outlay | 6000-6999 | \$ 345,325 | \$ 2,148,668 | \$ 1,803,343 | \$1M in buses, \$800k in current construction costs |
| Other Outgo | 7100-7299 7400-7499 | \$ 2,843,584 | \$ 2,987,873 | \$ 144,289 | Increase in tuition costs to COE |
| Indirect/Direct Support Costs | 7300-7399 | \$ (68,322) | \$ (92,425) | \$ (24,103) | Increase in indirect from FD 13 due to increase in expenditures |
| Interfund Transfers Out | 7610-7629 | \$ 174,000 | \$ 174,000 | \$ - | |
| Total Expenditures | | \$ 95,916,110 | \$ 106,205,815 | \$ 10,289,705 | |

| | | | | |
|--|-----------------------|---------------------|---------------------|--|
| Net Increase/Decrease in Fund Balance | \$ (3,203,681) | \$ 1,108,889 | \$ 4,312,570 | |
|--|-----------------------|---------------------|---------------------|--|

| | | | | |
|---------------------------------------|----------------------|----------------------|-------------|--|
| Beginning Fund Balance, July 1 | \$ 15,393,430 | \$ 15,393,430 | \$ - | |
|---------------------------------------|----------------------|----------------------|-------------|--|

| | | | | |
|---|----------------------|----------------------|---------------------|--|
| Projected Ending Fund Balance, June 30 | \$ 12,189,749 | \$ 16,502,319 | \$ 4,312,570 | |
|---|----------------------|----------------------|---------------------|--|

| Description | Resource Codes | Object Codes | Original Budget (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 | 76,638,445.00 | 79,505,190.00 | 15,995,095.70 | 79,505,190.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 100,000.00 | 100,000.00 | 0.00 | 100,000.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 1,495,725.71 | 2,545,365.01 | 494,390.01 | 2,545,365.01 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,067,577.00 | 1,602,125.51 | 738,266.10 | 1,602,125.51 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 79,301,747.71 | 83,752,680.52 | 17,227,751.81 | 83,752,680.52 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 33,008,821.85 | 32,797,592.73 | 13,023,336.41 | 32,797,592.73 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 9,818,123.39 | 10,580,124.99 | 3,712,445.68 | 10,580,124.99 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 17,040,381.93 | 16,941,690.36 | 6,235,766.45 | 16,941,690.36 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 2,791,095.66 | 3,800,756.00 | 1,450,808.83 | 3,800,756.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 7,188,234.46 | 7,086,153.75 | 2,252,491.26 | 7,086,153.75 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 40,000.00 | 174,163.13 | 166,917.29 | 174,163.13 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 1,614,375.25 | 1,756,576.25 | 786,507.11 | 1,756,576.25 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (1,105,666.37) | (1,316,288.26) | 0.00 | (1,316,288.26) | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 70,395,366.17 | 71,820,768.95 | 27,628,273.03 | 71,820,768.95 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 8,906,381.54 | 11,931,911.57 | (10,400,521.22) | 11,931,911.57 | | |
| 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 | 174,000.00 | 174,000.00 | 0.00 | 174,000.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 74,475.00 | 74,475.00 | 74,475.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (10,085,835.33) | (12,323,088.15) | 0.00 | (12,323,088.15) | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (10,259,835.33) | (12,422,613.15) | 74,475.00 | (12,422,613.15) | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,353,453.79) | (490,701.58) | (10,326,046.22) | (490,701.58) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 10,887,618.89 | 10,887,618.89 | | 10,887,618.89 | 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) | | | 10,887,618.89 | 10,887,618.89 | | 10,887,618.89 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 10,887,618.89 | 10,887,618.89 | | 10,887,618.89 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 9,534,165.10 | 10,396,917.31 | | 10,396,917.31 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 16,665.00 | 16,665.00 | | 16,665.00 | | |
| Stores | | 9712 | 27,498.33 | 27,498.33 | | 42,625.41 | | |
| Prepaid Items | | 9713 | 639,164.11 | 639,164.11 | | 639,164.11 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |

2022-23 First 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | | 3,249,000.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 729,121.00 | 729,121.00 | | 729,121.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 2,908,800.00 | 3,186,174.00 | | 3,186,174.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 5,212,916.66 | 5,798,294.87 | | 2,534,167.79 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 36,709,585.00 | 29,870,677.00 | 10,835,429.00 | 29,870,677.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 2,803,926.00 | 9,591,296.00 | 2,991,998.00 | 9,591,296.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 259,256.00 | 254,888.00 | 0.00 | 254,888.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 20,139.00 | 6,291.00 | 0.00 | 6,291.00 | 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 | 35,122,230.00 | 37,629,184.00 | 1,186,051.68 | 37,629,184.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 598,776.00 | 763,321.00 | 686,588.51 | 763,321.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 18,622.00 | 1.00 | 11,377.15 | 1.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 402,747.00 | 626,125.00 | 276,117.81 | 626,125.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 1,315,880.00 | 1,432,306.00 | 0.00 | 1,432,306.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 7,533.55 | 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 | 357.00 | 357.00 | 0.00 | 357.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 77,251,518.00 | 80,174,446.00 | 15,995,095.70 | 80,174,446.00 | 0.00 | 0.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (613,073.00) | (669,256.00) | 0.00 | (669,256.00) | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 76,638,445.00 | 79,505,190.00 | 15,995,095.70 | 79,505,190.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Forest Reserve Funds | | 8260 | 100,000.00 | 100,000.00 | 0.00 | 100,000.00 | 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 | | | 100,000.00 | 100,000.00 | 0.00 | 100,000.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | | | | | | |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | | | | | | |
| Prior Years | 6500 | 8319 | | | | | | |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Mandated Costs Reimbursements | | 8550 | 407,129.00 | 423,462.00 | 423,462.00 | 423,462.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,078,096.71 | 1,169,808.01 | 70,928.01 | 1,169,808.01 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | | | | | |
| Charter School Facility Grant | 6030 | 8590 | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | | | | | |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | | | | | |
| California Clean Energy Jobs Act | 6230 | 8590 | | | | | | |
| Specialized Secondary | 7370 | 8590 | | | | | | |
| American Indian Early Childhood Education | 7210 | 8590 | | | | | | |
| All Other State Revenue | All Other | 8590 | 10,500.00 | 952,095.00 | 0.00 | 952,095.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 1,495,725.71 | 2,545,365.01 | 494,390.01 | 2,545,365.01 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 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 | 17,000.00 | 17,000.00 | 10,678.63 | 17,000.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 60,000.00 | 60,000.00 | 22,943.00 | 60,000.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 9,440.00 | 9,440.00 | 0.00 | 9,440.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 67,232.00 | 92,232.00 | 82,323.94 | 92,232.00 | 0.00 | 0.0% |
| Interest | | 8660 | 30,000.00 | 70,000.00 | 38,770.58 | 70,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 150,000.00 | 150,000.00 | 92,634.73 | 150,000.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 14,000.00 | 32,265.06 | 28,265.06 | 32,265.06 | 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 | 719,905.00 | 1,171,188.45 | 462,650.16 | 1,171,188.45 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |

2022-23 First 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | | | 1,067,577.00 | 1,602,125.51 | 738,266.10 | 1,602,125.51 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 79,301,747.71 | 83,752,680.52 | 17,227,751.81 | 83,752,680.52 | 0.00 | 0.0% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 24,838,197.85 | 25,014,942.10 | 9,900,829.74 | 25,014,942.10 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 3,755,392.00 | 3,245,510.93 | 1,339,961.36 | 3,245,510.93 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 4,180,309.00 | 4,302,216.70 | 1,780,189.04 | 4,302,216.70 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 234,923.00 | 234,923.00 | 2,356.27 | 234,923.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 33,008,821.85 | 32,797,592.73 | 13,023,336.41 | 32,797,592.73 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 182,431.00 | 79,819.77 | 28,750.93 | 79,819.77 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 3,221,080.00 | 3,451,261.83 | 1,291,152.42 | 3,451,261.83 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 416,962.00 | 416,962.00 | 163,504.27 | 416,962.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 4,856,607.39 | 5,422,812.39 | 2,025,856.04 | 5,422,812.39 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 1,141,043.00 | 1,209,269.00 | 203,182.02 | 1,209,269.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 9,818,123.39 | 10,580,124.99 | 3,712,445.68 | 10,580,124.99 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 6,324,019.89 | 6,125,791.14 | 2,446,986.57 | 6,125,791.14 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 2,376,243.65 | 2,446,967.55 | 932,384.85 | 2,446,967.55 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,299,753.15 | 1,334,220.26 | 469,012.78 | 1,334,220.26 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 5,747,968.00 | 5,748,996.10 | 1,965,215.10 | 5,748,996.10 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 216,482.51 | 213,176.49 | 83,628.15 | 213,176.49 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 585,914.73 | 582,538.82 | 228,551.68 | 582,538.82 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 490,000.00 | 490,000.00 | 98,499.61 | 490,000.00 | 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 | 11,487.71 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 17,040,381.93 | 16,941,690.36 | 6,235,766.45 | 16,941,690.36 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 84,944.00 | 125,586.53 | 38,677.97 | 125,586.53 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 30,060.00 | 25,745.58 | 5,281.76 | 25,745.58 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 2,493,598.18 | 3,359,580.70 | 1,212,350.10 | 3,359,580.70 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 182,493.48 | 289,843.19 | 194,499.00 | 289,843.19 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,791,095.66 | 3,800,756.00 | 1,450,808.83 | 3,800,756.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 255,719.00 | 265,562.00 | 78,852.59 | 265,562.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 139,525.00 | 142,266.00 | 107,699.41 | 142,266.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 709,530.00 | 712,301.10 | 356,987.20 | 712,301.10 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 2,902,935.00 | 2,828,415.00 | 855,724.56 | 2,828,415.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 558,090.55 | 553,706.00 | 78,721.57 | 553,706.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | (28,354.74) | (13,901.67) | (2,985.38) | (13,901.67) | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (50,000.00) | (50,000.00) | 160.95 | (50,000.00) | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 2,392,437.65 | 2,369,699.32 | 619,147.55 | 2,369,699.32 | 0.00 | 0.0% |
| Communications | | 5900 | 308,352.00 | 278,106.00 | 158,182.81 | 278,106.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 7,188,234.46 | 7,086,153.75 | 2,252,491.26 | 7,086,153.75 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 5,882.61 | 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 | 40,000.00 | 174,163.13 | 161,114.68 | 174,163.13 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | (80.00) | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 40,000.00 | 174,163.13 | 166,917.29 | 174,163.13 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 928,636.00 | 1,070,837.00 | 293,471.00 | 1,070,837.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | | | | | |
| To County Offices | 6500 | 7222 | | | | | | |
| To JPAs | 6500 | 7223 | | | | | | |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | | | | | |
| To County Offices | 6360 | 7222 | | | | | | |
| To JPAs | 6360 | 7223 | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Other Transfers 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 | 231,089.62 | 231,089.62 | 90,313.54 | 231,089.62 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 454,649.63 | 454,649.63 | 402,722.57 | 454,649.63 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 1,614,375.25 | 1,756,576.25 | 786,507.11 | 1,756,576.25 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (1,037,344.37) | (1,223,863.52) | 0.00 | (1,223,863.52) | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (68,322.00) | (92,424.74) | 0.00 | (92,424.74) | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (1,105,666.37) | (1,316,288.26) | 0.00 | (1,316,288.26) | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 70,395,366.17 | 71,820,768.95 | 27,628,273.03 | 71,820,768.95 | 0.00 | 0.0% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 174,000.00 | 174,000.00 | 0.00 | 174,000.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 174,000.00 | 174,000.00 | 0.00 | 174,000.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 74,475.00 | 74,475.00 | 74,475.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 74,475.00 | 74,475.00 | 74,475.00 | 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% |

2022-23 First 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | (10,085,835.33) | (12,323,088.15) | 0.00 | (12,323,088.15) | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (10,085,835.33) | (12,323,088.15) | 0.00 | (12,323,088.15) | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (10,259,835.33) | (12,422,613.15) | 74,475.00 | (12,422,613.15) | 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. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 3,994,201.53 | 5,512,413.96 | 4,393,137.58 | 5,512,413.96 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 5,619,911.92 | 13,650,710.56 | 2,897,215.21 | 13,650,710.56 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,796,567.00 | 4,324,423.94 | 1,214,791.94 | 4,324,423.94 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 13,410,680.45 | 23,487,548.46 | 8,505,144.73 | 23,487,548.46 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 4,927,806.00 | 5,631,715.52 | 2,017,424.61 | 5,631,715.52 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 3,647,318.83 | 4,150,842.12 | 1,569,773.99 | 4,150,842.12 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 7,296,117.97 | 7,721,381.73 | 1,343,819.91 | 7,721,381.73 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 1,546,973.61 | 3,155,598.62 | 1,232,982.80 | 3,155,598.62 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 5,356,649.98 | 9,121,842.54 | 2,411,064.14 | 9,121,842.54 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 305,325.00 | 1,974,504.65 | 351,100.55 | 1,974,504.65 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 1,229,209.00 | 1,231,297.00 | 174,040.00 | 1,231,297.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 1,037,344.37 | 1,223,863.52 | 0.00 | 1,223,863.52 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 25,346,744.76 | 34,211,045.70 | 9,100,206.00 | 34,211,045.70 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (11,936,064.31) | (10,723,497.24) | (595,061.27) | (10,723,497.24) | | |
| 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 | 10,085,835.33 | 12,323,088.15 | 0.00 | 12,323,088.15 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 10,085,835.33 | 12,323,088.15 | 0.00 | 12,323,088.15 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,850,228.98) | 1,599,590.91 | (595,061.27) | 1,599,590.91 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,505,810.72 | 4,505,810.72 | | 4,505,810.72 | 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) | | | 4,505,810.72 | 4,505,810.72 | | 4,505,810.72 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,505,810.72 | 4,505,810.72 | | 4,505,810.72 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,655,581.74 | 6,105,401.63 | | 6,105,401.63 | | |
| 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 | 2,829,127.24 | 6,105,402.13 | | 6,105,402.13 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | (173,545.50) | (.50) | | (.50) | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll Taxes | | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Subtotal, LCFF Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | | | | | | |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 694,865.00 | 710,246.57 | 546,651.44 | 710,246.57 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Special Education Discretionary Grants | | 8182 | 249,981.00 | 249,981.00 | 0.00 | 249,981.00 | 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 | 12,168.00 | 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 | 589,434.00 | 575,796.27 | 30,898.29 | 575,796.27 | 0.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 121,740.00 | 201,731.56 | 75,097.56 | 201,731.56 | 0.00 | 0.0% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 0.00 | 6,185.00 | 459.00 | 6,185.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 40,120.00 | 306,978.92 | 157,372.79 | 306,978.92 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 123,381.00 | 137,812.00 | 0.00 | 137,812.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 2,162,512.53 | 3,323,682.64 | 3,582,658.50 | 3,323,682.64 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 3,994,201.53 | 5,512,413.96 | 4,393,137.58 | 5,512,413.96 | 0.00 | 0.0% |
| 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 | 423,104.24 | 478,000.28 | 44,912.28 | 478,000.28 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | 114,606.00 | 114,606.00 | 0.00 | 114,606.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 5,082,201.68 | 13,058,104.28 | 2,852,302.93 | 13,058,104.28 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 5,619,911.92 | 13,650,710.56 | 2,897,215.21 | 13,650,710.56 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 61,273.00 | 143,774.94 | 82,501.94 | 143,774.94 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 3,735,294.00 | 4,180,649.00 | 1,132,290.00 | 4,180,649.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,796,567.00 | 4,324,423.94 | 1,214,791.94 | 4,324,423.94 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 13,410,680.45 | 23,487,548.46 | 8,505,144.73 | 23,487,548.46 | 0.00 | 0.0% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 3,751,881.00 | 3,943,634.95 | 1,359,968.79 | 3,943,634.95 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 816,548.00 | 835,754.56 | 324,836.99 | 835,754.56 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 359,377.00 | 852,326.01 | 332,618.83 | 852,326.01 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 4,927,806.00 | 5,631,715.52 | 2,017,424.61 | 5,631,715.52 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,786,170.15 | 2,161,273.00 | 789,549.15 | 2,161,273.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 1,498,004.83 | 1,595,932.11 | 669,474.02 | 1,595,932.11 | 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 | 319,127.94 | 359,593.96 | 95,264.46 | 359,593.96 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 44,015.91 | 34,043.05 | 15,486.36 | 34,043.05 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 3,647,318.83 | 4,150,842.12 | 1,569,773.99 | 4,150,842.12 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 4,589,781.64 | 4,726,407.16 | 350,879.75 | 4,726,407.16 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 952,572.06 | 1,083,544.64 | 404,353.86 | 1,083,544.64 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 359,512.81 | 419,051.26 | 150,157.67 | 419,051.26 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 1,237,109.70 | 1,311,501.79 | 372,177.09 | 1,311,501.79 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 42,219.38 | 48,471.26 | 17,730.03 | 48,471.26 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 114,922.38 | 132,405.62 | 48,521.51 | 132,405.62 | 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 | | | 7,296,117.97 | 7,721,381.73 | 1,343,819.91 | 7,721,381.73 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 400,604.24 | 1,431,822.13 | 800,960.75 | 1,431,822.13 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 2,500.00 | 2,500.00 | 7,200.00 | 2,500.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 1,063,234.37 | 1,628,441.11 | 359,514.48 | 1,628,441.11 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 80,635.00 | 92,835.38 | 65,307.57 | 92,835.38 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,546,973.61 | 3,155,598.62 | 1,232,982.80 | 3,155,598.62 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 381,381.60 | 1,355,412.85 | 226,202.05 | 1,355,412.85 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 3,600.00 | 5,150.00 | 8,750.00 | 5,150.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 2,500.00 | 2,500.00 | 0.00 | 2,500.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 5,000.00 | 5,600.00 | 490.97 | 5,600.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 406,840.00 | 676,584.81 | 369,690.22 | 676,584.81 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 28,354.74 | 13,901.67 | 2,985.38 | 13,901.67 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 4,522,623.64 | 6,988,374.73 | 1,776,924.47 | 6,988,374.73 | 0.00 | 0.0% |
| Communications | | 5900 | 6,350.00 | 74,318.48 | 26,021.05 | 74,318.48 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 5,356,649.98 | 9,121,842.54 | 2,411,064.14 | 9,121,842.54 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 811,351.55 | 335,500.77 | 811,351.55 | 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 | 305,325.00 | 1,163,153.10 | 15,599.78 | 1,163,153.10 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 305,325.00 | 1,974,504.65 | 351,100.55 | 1,974,504.65 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 20,000.00 | 20,000.00 | 0.00 | 20,000.00 | 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 | 919,142.00 | 896,524.00 | 0.00 | 896,524.00 | 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% |
| To JPAs | 6360 | 7223 | 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 Transfers of Apportionments | All Other | 7221-7223 | 290,067.00 | 314,773.00 | 174,040.00 | 314,773.00 | 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) | | | 1,229,209.00 | 1,231,297.00 | 174,040.00 | 1,231,297.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 1,037,344.37 | 1,223,863.52 | 0.00 | 1,223,863.52 | 0.00 | 0.0% |
| 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 | | | 1,037,344.37 | 1,223,863.52 | 0.00 | 1,223,863.52 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 25,346,744.76 | 34,211,045.70 | 9,100,206.00 | 34,211,045.70 | 0.00 | 0.0% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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% |

| Description | Resource Codes | Object Codes | Original Budget (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 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 | 10,085,835.33 | 12,323,088.15 | 0.00 | 12,323,088.15 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 10,085,835.33 | 12,323,088.15 | 0.00 | 12,323,088.15 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 10,085,835.33 | 12,323,088.15 | 0.00 | 12,323,088.15 | 0.00 | 0.0% |

2022-23 First 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 | 76,638,445.00 | 79,505,190.00 | 15,995,095.70 | 79,505,190.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 4,094,201.53 | 5,612,413.96 | 4,393,137.58 | 5,612,413.96 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 7,115,637.63 | 16,196,075.57 | 3,391,605.22 | 16,196,075.57 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 4,864,144.00 | 5,926,549.45 | 1,953,058.04 | 5,926,549.45 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 92,712,428.16 | 107,240,228.98 | 25,732,896.54 | 107,240,228.98 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 37,936,627.85 | 38,429,308.25 | 15,040,761.02 | 38,429,308.25 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 13,465,442.22 | 14,730,967.11 | 5,282,219.67 | 14,730,967.11 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 24,336,499.90 | 24,663,072.09 | 7,579,586.36 | 24,663,072.09 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 4,338,069.27 | 6,956,354.62 | 2,683,791.63 | 6,956,354.62 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 12,544,884.44 | 16,207,996.29 | 4,663,555.40 | 16,207,996.29 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 345,325.00 | 2,148,667.78 | 518,017.84 | 2,148,667.78 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 2,843,584.25 | 2,987,873.25 | 960,547.11 | 2,987,873.25 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (68,322.00) | (92,424.74) | 0.00 | (92,424.74) | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 95,742,110.93 | 106,031,814.65 | 36,728,479.03 | 106,031,814.65 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (3,029,682.77) | 1,208,414.33 | (10,995,582.49) | 1,208,414.33 | | |
| 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 | 174,000.00 | 174,000.00 | 0.00 | 174,000.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 74,475.00 | 74,475.00 | 74,475.00 | 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 | | | (174,000.00) | (99,525.00) | 74,475.00 | (99,525.00) | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (3,203,682.77) | 1,108,889.33 | (10,921,107.49) | 1,108,889.33 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 15,393,429.61 | 15,393,429.61 | | 15,393,429.61 | 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) | | | 15,393,429.61 | 15,393,429.61 | | 15,393,429.61 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 15,393,429.61 | 15,393,429.61 | | 15,393,429.61 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 12,189,746.84 | 16,502,318.94 | | 16,502,318.94 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 16,665.00 | 16,665.00 | | 16,665.00 | | |
| Stores | | 9712 | 27,498.33 | 27,498.33 | | 42,625.41 | | |
| Prepaid Items | | 9713 | 639,164.11 | 639,164.11 | | 639,164.11 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |

2022-23 First 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 | 2,829,127.24 | 6,105,402.13 | | 6,105,402.13 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 3,249,000.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 729,121.00 | 729,121.00 | | 729,121.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 2,908,800.00 | 3,186,174.00 | | 3,186,174.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 5,039,371.16 | 5,798,294.37 | | 2,534,167.29 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 36,709,585.00 | 29,870,677.00 | 10,835,429.00 | 29,870,677.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 2,803,926.00 | 9,591,296.00 | 2,991,998.00 | 9,591,296.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 259,256.00 | 254,888.00 | 0.00 | 254,888.00 | 0.00 | 0.0% |
| Timber Yield Tax | | 8022 | 20,139.00 | 6,291.00 | 0.00 | 6,291.00 | 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 | 35,122,230.00 | 37,629,184.00 | 1,186,051.68 | 37,629,184.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 598,776.00 | 763,321.00 | 686,588.51 | 763,321.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 18,622.00 | 1.00 | 11,377.15 | 1.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 402,747.00 | 626,125.00 | 276,117.81 | 626,125.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 1,315,880.00 | 1,432,306.00 | 0.00 | 1,432,306.00 | 0.00 | 0.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 7,533.55 | 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 | 357.00 | 357.00 | 0.00 | 357.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 77,251,518.00 | 80,174,446.00 | 15,995,095.70 | 80,174,446.00 | 0.00 | 0.0% |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (613,073.00) | (669,256.00) | 0.00 | (669,256.00) | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 76,638,445.00 | 79,505,190.00 | 15,995,095.70 | 79,505,190.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 694,865.00 | 710,246.57 | 546,651.44 | 710,246.57 | 0.00 | 0.0% |

2022-23 First 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) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Special Education Discretionary Grants | | 8182 | 249,981.00 | 249,981.00 | 0.00 | 249,981.00 | 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 | 100,000.00 | 100,000.00 | 0.00 | 100,000.00 | 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 | 12,168.00 | 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 | 589,434.00 | 575,796.27 | 30,898.29 | 575,796.27 | 0.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 121,740.00 | 201,731.56 | 75,097.56 | 201,731.56 | 0.00 | 0.0% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 0.00 | 6,185.00 | 459.00 | 6,185.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 40,120.00 | 306,978.92 | 157,372.79 | 306,978.92 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 123,381.00 | 137,812.00 | 0.00 | 137,812.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 2,162,512.53 | 3,323,682.64 | 3,582,658.50 | 3,323,682.64 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 4,094,201.53 | 5,612,413.96 | 4,393,137.58 | 5,612,413.96 | 0.00 | 0.0% |
| 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 | 407,129.00 | 423,462.00 | 423,462.00 | 423,462.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,501,200.95 | 1,647,808.29 | 115,840.29 | 1,647,808.29 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

2022-23 First 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) |
|---|------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | 114,606.00 | 114,606.00 | 0.00 | 114,606.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 5,092,701.68 | 14,010,199.28 | 2,852,302.93 | 14,010,199.28 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 7,115,637.63 | 16,196,075.57 | 3,391,605.22 | 16,196,075.57 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 17,000.00 | 17,000.00 | 10,678.63 | 17,000.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 60,000.00 | 60,000.00 | 22,943.00 | 60,000.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 9,440.00 | 9,440.00 | 0.00 | 9,440.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 67,232.00 | 92,232.00 | 82,323.94 | 92,232.00 | 0.00 | 0.0% |
| Interest | | 8660 | 30,000.00 | 70,000.00 | 38,770.58 | 70,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 150,000.00 | 150,000.00 | 92,634.73 | 150,000.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 14,000.00 | 32,265.06 | 28,265.06 | 32,265.06 | 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 | 781,178.00 | 1,314,963.39 | 545,152.10 | 1,314,963.39 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |

2022-23 First 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) |
|--|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 3,735,294.00 | 4,180,649.00 | 1,132,290.00 | 4,180,649.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 4,864,144.00 | 5,926,549.45 | 1,953,058.04 | 5,926,549.45 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 92,712,428.16 | 107,240,228.98 | 25,732,896.54 | 107,240,228.98 | 0.00 | 0.0% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 28,590,078.85 | 28,958,577.05 | 11,260,798.53 | 28,958,577.05 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 4,571,940.00 | 4,081,265.49 | 1,664,798.35 | 4,081,265.49 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 4,539,686.00 | 5,154,542.71 | 2,112,807.87 | 5,154,542.71 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 234,923.00 | 234,923.00 | 2,356.27 | 234,923.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 37,936,627.85 | 38,429,308.25 | 15,040,761.02 | 38,429,308.25 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,968,601.15 | 2,241,092.77 | 818,300.08 | 2,241,092.77 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 4,719,084.83 | 5,047,193.94 | 1,960,626.44 | 5,047,193.94 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 416,962.00 | 416,962.00 | 163,504.27 | 416,962.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 5,175,735.33 | 5,782,406.35 | 2,121,120.50 | 5,782,406.35 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 1,185,058.91 | 1,243,312.05 | 218,668.38 | 1,243,312.05 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 13,465,442.22 | 14,730,967.11 | 5,282,219.67 | 14,730,967.11 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 10,913,801.53 | 10,852,198.30 | 2,797,866.32 | 10,852,198.30 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 3,328,815.71 | 3,530,512.19 | 1,336,738.71 | 3,530,512.19 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,659,265.96 | 1,753,271.52 | 619,170.45 | 1,753,271.52 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 6,985,077.70 | 7,060,497.89 | 2,337,392.19 | 7,060,497.89 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 258,701.89 | 261,647.75 | 101,358.18 | 261,647.75 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 700,837.11 | 714,944.44 | 277,073.19 | 714,944.44 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 490,000.00 | 490,000.00 | 98,499.61 | 490,000.00 | 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 | 11,487.71 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 24,336,499.90 | 24,663,072.09 | 7,579,586.36 | 24,663,072.09 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 485,548.24 | 1,557,408.66 | 839,638.72 | 1,557,408.66 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 32,560.00 | 28,245.58 | 12,481.76 | 28,245.58 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 3,556,832.55 | 4,988,021.81 | 1,571,864.58 | 4,988,021.81 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 263,128.48 | 382,678.57 | 259,806.57 | 382,678.57 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 4,338,069.27 | 6,956,354.62 | 2,683,791.63 | 6,956,354.62 | 0.00 | 0.0% |

2022-23 First 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) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 637,100.60 | 1,620,974.85 | 305,054.64 | 1,620,974.85 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 143,125.00 | 147,416.00 | 116,449.41 | 147,416.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 712,030.00 | 714,801.10 | 356,987.20 | 714,801.10 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 2,907,935.00 | 2,834,015.00 | 856,215.53 | 2,834,015.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 964,930.55 | 1,230,290.81 | 448,411.79 | 1,230,290.81 | 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 | (50,000.00) | (50,000.00) | 160.95 | (50,000.00) | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 6,915,061.29 | 9,358,074.05 | 2,396,072.02 | 9,358,074.05 | 0.00 | 0.0% |
| Communications | | 5900 | 314,702.00 | 352,424.48 | 184,203.86 | 352,424.48 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 12,544,884.44 | 16,207,996.29 | 4,663,555.40 | 16,207,996.29 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 811,351.55 | 341,383.38 | 811,351.55 | 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 | 345,325.00 | 1,337,316.23 | 176,714.46 | 1,337,316.23 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | (80.00) | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 345,325.00 | 2,148,667.78 | 518,017.84 | 2,148,667.78 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | | | | | | | |
| | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | | 7130 | 20,000.00 | 20,000.00 | 0.00 | 20,000.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | | 7142 | 1,847,778.00 | 1,967,361.00 | 293,471.00 | 1,967,361.00 | 0.00 | 0.0% |
| | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

2022-23 First 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Other Transfers of Apportionments | All Other | 7221-7223 | 290,067.00 | 314,773.00 | 174,040.00 | 314,773.00 | 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 | 231,089.62 | 231,089.62 | 90,313.54 | 231,089.62 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 454,649.63 | 454,649.63 | 402,722.57 | 454,649.63 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 2,843,584.25 | 2,987,873.25 | 960,547.11 | 2,987,873.25 | 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 | (68,322.00) | (92,424.74) | 0.00 | (92,424.74) | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (68,322.00) | (92,424.74) | 0.00 | (92,424.74) | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 95,742,110.93 | 106,031,814.65 | 36,728,479.03 | 106,031,814.65 | 0.00 | 0.0% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 174,000.00 | 174,000.00 | 0.00 | 174,000.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 174,000.00 | 174,000.00 | 0.00 | 174,000.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 74,475.00 | 74,475.00 | 74,475.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 74,475.00 | 74,475.00 | 74,475.00 | 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% |

2022-23 First 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 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) | | | (174,000.00) | (99,525.00) | 74,475.00 | (99,525.00) | 0.00 | 0.0% |

| Resource | Description | 2022-23 Projected Totals |
|---------------------------|--|-----------------------------|
| 6266 | Educator Effectiveness, FY 2021-22 | 1,049,270.06 |
| 6300 | Lottery: Instructional Materials | 313,581.58 |
| 6762 | Arts, Music, and Instructional Materials Discretionary Block Grant | 2,284,594.50 |
| 7412 | A-G Access/Success Grant | .97 |
| 7415 | Classified School Employee Summer Assistance Program | 13,678.48 |
| 7426 | Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff | 129,350.27 |
| 7435 | Learning Recovery Emergency Block Grant | 1,844,680.00 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75) | 9,719.87 |
| 9010 | Other Restricted Local | 460,526.40 |
| Total, Restricted Balance | | 6,105,402.13 |

| 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) | 6,383.05 | 6,383.53 | 6,267.94 | 6,442.44 | 58.91 | 1.0% |
| 2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4. Total, District Regular ADA (Sum of Lines A1 through A3) | 6,383.05 | 6,383.53 | 6,267.94 | 6,442.44 | 58.91 | 1.0% |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b. Special Education-Special Day Class | 63.71 | 63.71 | 58.29 | 58.29 | (5.42) | -9.0% |
| c. Special Education-NPS/LCI | 0.00 | 0.00 | 3.87 | 3.87 | 3.87 | 0.0% |
| d. Special Education Extended Year | 4.57 | 4.57 | 4.58 | 4.58 | .01 | 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) | 68.28 | 68.28 | 66.74 | 66.74 | (1.54) | -2.0% |
| 6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g) | 6,451.33 | 6,451.81 | 6,334.68 | 6,509.18 | 57.37 | 1.0% |
| 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 | 109.92 | 109.92 | 91.48 | 91.48 | (18.44) | -17.0% |
| 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) | 109.92 | 109.92 | 91.48 | 91.48 | (18.44) | -17.0% |
| 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 | | | | | | |

| 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) | 109.92 | 109.92 | 91.48 | 91.48 | (18.44) | -17.0% |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|--|-----------|--------------------------------|---------------|---------------|---------------|---------------|--------------|---------------|---------------|---------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | Nov ember | | | | | | | | | |
| A. BEGINNING CASH | | | 12,698,516.00 | 16,555,055.00 | 10,477,238.00 | 11,486,822.00 | 8,449,816.00 | 5,400,804.00 | 27,140,729.00 | 21,079,006.00 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 1,460,408.00 | 1,468,086.00 | 5,627,643.00 | 2,635,645.00 | 2,635,645.00 | 5,033,468.00 | 2,635,644.00 | 2,635,646.00 |
| Property Taxes | 8020-8079 | | 0.00 | 11,786.00 | 845,551.00 | 1,310,332.00 | 0.00 | 19,065,251.00 | 0.00 | 881,523.00 |
| Miscellaneous Funds | 8080-8099 | | 0.00 | | | | | | | |
| Federal Revenue | 8100-8299 | | 12,269.00 | 13,152.00 | 629,401.00 | (9,759.00) | 3,748,075.00 | 136,224.00 | 0.00 | 42,211.00 |
| Other State Revenue | 8300-8599 | | 279,850.00 | 219,832.00 | 182,994.00 | 115,840.00 | 2,757,069.00 | 2,103,419.00 | 274,720.00 | 37,207.00 |
| Other Local Revenue | 8600-8799 | | 219,201.00 | 277,217.00 | 598,102.00 | 664,361.00 | 196,770.00 | 2,312,703.00 | 170,604.00 | 155,787.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 1,971,728.00 | 1,990,073.00 | 7,883,691.00 | 4,716,419.00 | 9,337,559.00 | 28,651,065.00 | 3,080,968.00 | 3,752,374.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 655,967.00 | 3,583,725.00 | 3,581,485.00 | 3,600,313.00 | 3,618,905.00 | 3,624,891.00 | 3,542,576.00 | 3,940,509.00 |
| Classified Salaries | 2000-2999 | | 590,360.00 | 1,141,879.00 | 1,140,903.00 | 1,158,648.00 | 1,250,429.00 | 1,389,926.00 | 1,238,652.00 | 1,391,096.00 |
| Employee Benefits | 3000-3999 | | 420,923.00 | 1,765,449.00 | 1,804,071.00 | 1,791,938.00 | 1,796,955.00 | 2,083,150.00 | 1,770,118.00 | 1,850,240.00 |
| Books and Supplies | 4000-4999 | | 392,475.00 | 850,857.00 | 795,606.00 | 353,890.00 | 226,292.00 | 0.00 | 561,165.00 | 457,307.00 |
| Services | 5000-5999 | | 462,841.00 | 957,588.00 | 1,023,965.00 | 1,301,429.00 | 795,848.00 | 0.00 | 1,885,940.00 | 1,761,334.00 |
| Capital Outlay | 6000-6599 | | 0.00 | 124,460.00 | 222,029.00 | 13,112.00 | 158,417.00 | 0.00 | 110,958.00 | 137,666.00 |
| Other Outgo | 7000-7499 | | 39,658.00 | 39,658.00 | 71,385.00 | 119,734.00 | 690,112.00 | 0.00 | 0.00 | 0.00 |
| Interfund Transfers Out | 7600-7629 | | | | | | | | | |
| All Other Financing Uses | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 2,562,224.00 | 8,463,616.00 | 8,639,444.00 | 8,339,064.00 | 8,536,958.00 | 7,097,967.00 | 9,109,409.00 | 9,538,152.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | | | | | |
| Accounts Receivable | 9200-9299 | | 246,617.00 | 132,518.00 | 1,040,509.00 | 721,333.00 | 287,890.00 | (109,220.00) | 93,140.00 | 13,260.00 |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | | 2,376.00 | (434.00) | (2,258.00) | 14,802.00 | (29,614.00) | 17,476.00 | (25,724.00) | (57,571.00) |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| 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 | 248,993.00 | 132,084.00 | 1,038,251.00 | 736,135.00 | 258,276.00 | (91,744.00) | 67,416.00 | (44,311.00) |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | |
| Accounts Payable | 9500-9599 | | 301,958.00 | (263,642.00) | (727,086.00) | 150,496.00 | (463,576.00) | (278,571.00) | 100,698.00 | 13,393.00 |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | (4,500,000.00) | | | | | | | |
| Unearned Revenues | 9650 | | | | | | 4,571,465.00 | | | |
| Deferred Inflows of Resources | 9690 | | | | | | | | | |
| SUBTOTAL | | 0.00 | (4,198,042.00) | (263,642.00) | (727,086.00) | 150,496.00 | 4,107,889.00 | (278,571.00) | 100,698.00 | 13,393.00 |
| <u>Nonoperating</u> | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | 4,447,035.00 | 395,726.00 | 1,765,337.00 | 585,639.00 | (3,849,613.00) | 186,827.00 | (33,282.00) | (57,704.00) |
| E. NET INCREASE/DECREASE (B - C + D) | | | 3,856,539.00 | (6,077,817.00) | 1,009,584.00 | (3,037,006.00) | (3,049,012.00) | 21,739,925.00 | (6,061,723.00) | (5,843,482.00) |
| F. ENDING CASH (A + E) | | | 16,555,055.00 | 10,477,238.00 | 11,486,822.00 | 8,449,816.00 | 5,400,804.00 | 27,140,729.00 | 21,079,006.00 | 15,235,524.00 |
| 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): | | November | | | | | | | |
| A. BEGINNING CASH | | 15,235,524.00 | 12,497,095.00 | 24,530,813.00 | 19,157,810.00 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 5,033,470.00 | 2,635,646.00 | 2,635,646.00 | 5,025,027.00 | 0.00 | | 39,461,974.00 | 39,461,973.00 |
| Property Taxes | 8020-8079 | 952,126.00 | 15,298,338.00 | 789,695.00 | 1,557,515.00 | 0.00 | | 40,712,117.00 | 40,712,116.00 |
| Miscellaneous Funds | 8080-8099 | (535,204.00) | | | (133,695.00) | | | (668,899.00) | (668,899.00) |
| Federal Revenue | 8100-8299 | 0.00 | 136,224.00 | 280,023.00 | 464,175.00 | 160,418.00 | | 5,612,413.00 | 5,612,413.96 |
| Other State Revenue | 8300-8599 | 8,930.00 | 1,997,060.00 | 2,103,419.00 | 5,104,931.00 | 1,010,805.00 | | 16,196,076.00 | 16,196,075.57 |
| Other Local Revenue | 8600-8799 | 136,639.00 | 138,245.00 | 559,690.00 | 497,230.00 | | | 5,926,549.00 | 5,926,549.45 |
| Interfund Transfers In | 8910-8929 | | | | | | | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | | | | 74,475.00 | | | 74,475.00 | 74,475.00 |
| TOTAL RECEIPTS | | 5,595,961.00 | 20,205,513.00 | 6,368,473.00 | 12,589,658.00 | 1,171,223.00 | 0.00 | 107,314,705.00 | 107,314,703.98 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 3,687,535.00 | 3,655,737.00 | 3,660,811.00 | 1,276,856.00 | 0.00 | | 38,429,310.00 | 38,429,308.25 |
| Classified Salaries | 2000-2999 | 1,392,902.00 | 1,334,632.00 | 1,449,818.00 | 1,251,721.00 | | | 14,730,966.00 | 14,730,967.11 |
| Employee Benefits | 3000-3999 | 1,784,531.00 | 1,760,471.00 | 2,141,983.00 | 5,693,243.00 | | | 24,663,072.00 | 24,663,072.09 |
| Books and Supplies | 4000-4999 | 671,516.00 | 473,750.00 | 605,341.00 | 1,568,158.00 | | | 6,956,357.00 | 6,956,354.62 |
| Services | 5000-5999 | 1,630,931.00 | 1,246,256.00 | 1,484,965.00 | 3,656,899.00 | | | 16,207,996.00 | 16,207,996.29 |
| Capital Outlay | 6000-6599 | 61,458.00 | 55,259.00 | 16,649.00 | 1,248,660.00 | | | 2,148,668.00 | 2,148,667.78 |
| Other Outgo | 7000-7499 | 0.00 | 0.00 | 0.00 | 1,934,901.00 | | | 2,895,448.00 | 2,895,448.51 |
| Interfund Transfers Out | 7600-7629 | | | | 174,000.00 | | | 174,000.00 | 174,000.00 |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | 9,228,873.00 | 8,526,105.00 | 9,359,567.00 | 16,804,438.00 | 0.00 | 0.00 | 106,205,817.00 | 106,205,814.65 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | 16,665.00 | | 16,665.00 | |
| Accounts Receivable | 9200-9299 | 416,046.00 | 24,158.00 | (261,182.00) | 5,490,538.00 | | | 8,095,607.00 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | 0.00 | 494.00 | 267,263.00 | (186,810.00) | 27,498.00 | | 27,498.00 | |
| Prepaid Expenditures | 9330 | | | | | 639,164.00 | | 639,164.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Lease Receivable | 9380 | | | | | | | 0.00 | 0.00 |

| Description | Object | March | April | May | June | Accruals | Adjustments | Total | Budget |
|--|-----------|----------------|---------------|----------------|----------------|--------------|-------------|---------------|--------------|
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | 416,046.00 | 24,652.00 | 6,081.00 | 5,303,728.00 | 683,327.00 | 0.00 | 8,778,934.00 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | (478,437.00) | (329,658.00) | 2,387,990.00 | 206,183.00 | | | 619,748.00 | |
| Due To Other Funds | 9610 | | | | 500,000.00 | | | 500,000.00 | |
| Current Loans | 9640 | | | | 4,500,000.00 | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 4,571,465.00 | |
| Deferred Inflows of Resources | 9690 | | | | | | | 0.00 | |
| SUBTOTAL | | (478,437.00) | (329,658.00) | 2,387,990.00 | 5,206,183.00 | 0.00 | 0.00 | 5,691,213.00 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 894,483.00 | 354,310.00 | (2,381,909.00) | 97,545.00 | 683,327.00 | 0.00 | 3,087,721.00 | |
| E. NET INCREASE/DECREASE (B - C + D) | | (2,738,429.00) | 12,033,718.00 | (5,373,003.00) | (4,117,235.00) | 1,854,550.00 | 0.00 | 4,196,609.00 | 1,108,889.33 |
| F. ENDING CASH (A + E) | | 12,497,095.00 | 24,530,813.00 | 19,157,810.00 | 15,040,575.00 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 16,895,125.00 | |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|--|-----------|--------------------------------|---------------|---------------|--------------|--------------|--------------|---------------|---------------|---------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | November | | | | | | | | |
| A. BEGINNING CASH | | | 15,040,575.00 | 13,763,768.00 | 7,030,172.00 | 5,932,389.00 | 3,232,010.00 | 1,153,330.00 | 19,378,463.00 | 14,697,571.00 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 1,547,201.00 | 1,547,201.00 | 5,678,466.00 | 2,784,963.00 | 2,784,963.00 | 5,678,466.00 | 2,784,963.00 | 2,784,963.00 |
| Property Taxes | 8020-8079 | | 35,371.00 | 67,585.00 | 689,658.00 | 1,174,596.00 | 2,161,919.00 | 17,530,244.00 | 493,667.00 | 819,715.00 |
| Miscellaneous Funds | 8080-8099 | | | | | | | | | |
| Federal Revenue | 8100-8299 | | | | | | 332,687.00 | | | 461,756.00 |
| Other State Revenue | 8300-8599 | | | | | | 1,161,020.00 | | 119,500.00 | 103,493.00 |
| Other Local Revenue | 8600-8799 | | 226,108.00 | 107,984.00 | 251,372.00 | 189,205.00 | 137,586.00 | 3,169,980.00 | 173,393.00 | 152,558.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 1,808,680.00 | 1,722,770.00 | 6,619,496.00 | 4,148,764.00 | 6,578,175.00 | 26,378,690.00 | 3,571,523.00 | 4,322,485.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 569,704.00 | 3,408,391.00 | 3,493,715.00 | 3,447,542.00 | 3,476,150.00 | 3,564,831.00 | 3,483,880.00 | 3,875,219.00 |
| Classified Salaries | 2000-2999 | | 656,713.00 | 1,197,223.00 | 1,229,010.00 | 1,216,373.00 | 1,231,394.00 | 1,395,822.00 | 1,243,906.00 | 1,396,996.00 |
| Employee Benefits | 3000-3999 | | 464,372.00 | 1,717,446.00 | 1,810,456.00 | 1,782,955.00 | 1,809,326.00 | 2,151,863.00 | 1,828,505.00 | 1,911,270.00 |
| Books and Supplies | 4000-4999 | | 539,103.00 | 1,469,320.00 | 534,871.00 | 339,944.00 | 475,160.00 | 299,372.00 | 380,867.00 | 310,378.00 |
| Services | 5000-5999 | | 625,156.00 | 1,256,090.00 | 1,066,803.00 | 1,080,119.00 | 1,077,714.00 | 1,158,551.00 | 1,471,072.00 | 1,373,877.00 |
| Capital Outlay | 6000-6599 | | | | | | | | | |
| Other Outgo | 7000-7499 | | | | | | | | | |
| Interfund Transfers Out | 7600-7629 | | | | | | | | | |
| All Other Financing Uses | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 2,855,048.00 | 9,048,470.00 | 8,134,855.00 | 7,866,933.00 | 8,069,744.00 | 8,570,439.00 | 8,408,230.00 | 8,867,740.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | 53.00 | (53.00) | 28.00 | (28.00) | | | | |
| Accounts Receivable | 9200-9299 | | 204,352.00 | 78,453.00 | 12,595.00 | 588,875.00 | | 3,400.00 | 585,612.00 | |
| Due From Other Funds | 9310 | | | | | | | | | |
| Stores | 9320 | | 249.00 | (147.00) | (15,518.00) | 43,609.00 | (11,194.00) | 4,304.00 | (17,854.00) | (10,466.00) |
| Prepaid Expenditures | 9330 | | | | | | | | | |
| 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 | 204,654.00 | 78,253.00 | (2,895.00) | 632,456.00 | (11,194.00) | 7,704.00 | 567,758.00 | (10,466.00) |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | |
| Accounts Payable | 9500-9599 | | 435,093.00 | (513,851.00) | (420,471.00) | (385,334.00) | (455,040.00) | (409,178.00) | 411,943.00 | (750,137.00) |
| Due To Other Funds | 9610 | | | | | | | | | |
| Current Loans | 9640 | | | | | | | | | |
| Unearned Revenues | 9650 | | | | | | | | | |
| Deferred Inflows of Resources | 9690 | | | | | | 1,030,957.00 | | | |
| SUBTOTAL | | 0.00 | 435,093.00 | (513,851.00) | (420,471.00) | (385,334.00) | 575,917.00 | (409,178.00) | 411,943.00 | (750,137.00) |
| <u>Nonoperating</u> | | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | | | |
| TOTAL BALANCE SHEET ITEMS | | 0.00 | (230,439.00) | 592,104.00 | 417,576.00 | 1,017,790.00 | (587,111.00) | 416,882.00 | 155,815.00 | 739,671.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | (1,276,807.00) | (6,733,596.00) | (1,097,783.00) | (2,700,379.00) | (2,078,680.00) | 18,225,133.00 | (4,680,892.00) | (3,805,584.00) |
| F. ENDING CASH (A + E) | | | 13,763,768.00 | 7,030,172.00 | 5,932,389.00 | 3,232,010.00 | 1,153,330.00 | 19,378,463.00 | 14,697,571.00 | 10,891,987.00 |
| 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): | | November | | | | | | | |
| A. BEGINNING CASH | | 10,891,987.00 | 12,197,094.00 | 19,476,299.00 | 12,487,390.00 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 5,678,466.00 | 2,784,963.00 | 2,784,963.00 | 5,678,466.00 | | | 42,518,044.00 | 42,518,042.00 |
| Property Taxes | 8020-8079 | 3,909,369.00 | 11,869,894.00 | 400,674.00 | 1,559,424.00 | | | 40,712,116.00 | 40,712,116.00 |
| Miscellaneous Funds | 8080-8099 | (394,612.00) | | | (271,162.00) | | | (665,774.00) | (665,774.00) |
| Federal Revenue | 8100-8299 | 139,529.00 | | 320,510.00 | 218,561.00 | 422,219.00 | | 1,895,262.00 | 1,895,262.00 |
| Other State Revenue | 8300-8599 | 24,838.00 | 119,500.00 | 0.00 | 5,642,422.00 | 317,654.00 | | 7,488,427.00 | 7,488,427.00 |
| Other Local Revenue | 8600-8799 | 139,606.00 | 144,974.00 | 732,530.00 | 582,140.00 | | | 6,007,436.00 | 6,007,437.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | 0.00 | |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | |
| TOTAL RECEIPTS | | 9,497,196.00 | 14,919,331.00 | 4,238,677.00 | 13,409,851.00 | 739,873.00 | 0.00 | 97,955,511.00 | 97,955,510.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 3,626,437.00 | 3,595,166.00 | 3,600,156.00 | 1,255,700.00 | | | 37,396,891.00 | 37,396,890.00 |
| Classified Salaries | 2000-2999 | 1,398,810.00 | 1,340,294.00 | 1,455,968.00 | 1,257,031.00 | | | 15,019,540.00 | 15,019,540.00 |
| Employee Benefits | 3000-3999 | 1,843,394.00 | 1,818,540.00 | 2,212,637.00 | 5,881,035.00 | | | 25,231,799.00 | 25,231,799.00 |
| Books and Supplies | 4000-4999 | 455,764.00 | 321,538.00 | 410,850.00 | 764,950.00 | | | 6,302,117.00 | 6,302,118.00 |
| Services | 5000-5999 | 1,272,160.00 | 972,105.00 | 1,158,303.00 | 1,693,906.00 | | | 14,205,856.00 | 14,205,857.00 |
| Capital Outlay | 6000-6599 | | | | | | | 0.00 | |
| Other Outgo | 7000-7499 | | | | 3,975,484.00 | | | 3,975,484.00 | 3,975,484.00 |
| Interfund Transfers Out | 7600-7629 | | | | | | | 0.00 | |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | |
| TOTAL DISBURSEMENTS | | 8,596,565.00 | 8,047,643.00 | 8,837,914.00 | 14,828,106.00 | 0.00 | 0.00 | 102,131,687.00 | 102,131,688.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | | | | | 16,665.00 | | 16,665.00 | |
| Accounts Receivable | 9200-9299 | 6,684.00 | (26,924.00) | (197,241.00) | (84,584.00) | | | 1,171,222.00 | |
| Due From Other Funds | 9310 | | | | | | | 0.00 | |
| Stores | 9320 | (19,140.00) | 343.00 | 65,829.00 | (12,517.00) | | | 27,498.00 | |
| Prepaid Expenditures | 9330 | | | | 639,164.00 | | | 639,164.00 | |
| Other Current Assets | 9340 | | | | | | | 0.00 | |
| Lease Receivable | 9380 | | | | | | | 0.00 | |

| Description | Object | March | April | May | June | Accruals | Adjustments | Total | Budget |
|--|-----------|---------------|---------------|----------------|----------------|------------|-------------|----------------|----------------|
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | (12,456.00) | (26,581.00) | (131,412.00) | 542,063.00 | 16,665.00 | 0.00 | 1,854,549.00 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | (416,932.00) | (434,098.00) | 2,258,260.00 | 679,745.00 | | | 0.00 | |
| Due To Other Funds | 9610 | | | | | | | 0.00 | |
| Current Loans | 9640 | | | | | | | 0.00 | |
| Unearned Revenues | 9650 | | | | | | | 0.00 | |
| Deferred Inflows of Resources | 9690 | | | | (1,030,957.00) | | | 0.00 | |
| SUBTOTAL | | (416,932.00) | (434,098.00) | 2,258,260.00 | (351,212.00) | 0.00 | 0.00 | 0.00 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | | | | | | | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 404,476.00 | 407,517.00 | (2,389,672.00) | 893,275.00 | 16,665.00 | 0.00 | 1,854,549.00 | |
| E. NET INCREASE/DECREASE (B - C + D) | | 1,305,107.00 | 7,279,205.00 | (6,988,909.00) | (524,980.00) | 756,538.00 | 0.00 | (2,321,627.00) | (4,176,178.00) |
| F. ENDING CASH (A + E) | | 12,197,094.00 | 19,476,299.00 | 12,487,390.00 | 11,962,410.00 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 12,718,948.00 | |

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

| Fiscal Year | | Budget Adoption | First Interim | Percent Change | Status |
|-------------------------------|------------------|--------------------------------|---|----------------|------------|
| | | Budget (Form 01CS, Item 1A) | Projected Year Totals (Form AI, Lines A4 and C4) | | |
| Current Year (2022-23) | District Regular | 6,383.05 | 6,442.44 | | |
| | Charter School | 109.92 | 91.48 | | |
| | Total ADA | 6,492.97 | 6,533.92 | .6% | Met |
| 1st Subsequent Year (2023-24) | District Regular | 6,383.53 | 6,357.32 | | |
| | Charter School | 109.92 | 88.70 | | |
| | Total ADA | 6,493.45 | 6,446.02 | (.7%) | Met |
| 2nd Subsequent Year (2024-25) | District Regular | 6,378.05 | 6,287.57 | | |
| | Charter School | 106.10 | 85.93 | | |
| | Total ADA | 6,484.15 | 6,373.50 | (1.7%) | Met |

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

| Fiscal Year | Enrollment | | Percent Change | Status |
|-------------------------------|---|----------------------------------|----------------|----------------|
| | Budget Adoption (Form 01CS, Item 3B) | First Interim CBEDS/Projected | | |
| Current Year (2022-23) | | | | |
| District Regular | 6,742.00 | 6,615.00 | | |
| Charter School | 110.00 | 99.00 | | |
| Total Enrollment | 6,852.00 | 6,714.00 | (2.0%) | Not Met |
| 1st Subsequent Year (2023-24) | | | | |
| District Regular | 6,631.00 | 6,507.00 | | |
| Charter School | 107.00 | 96.00 | | |
| Total Enrollment | 6,738.00 | 6,603.00 | (2.0%) | Not Met |
| 2nd Subsequent Year (2024-25) | | | | |
| District Regular | 6,487.00 | 6,363.00 | | |
| Charter School | 104.00 | 93.00 | | |
| Total Enrollment | 6,591.00 | 6,456.00 | (2.0%) | Not Met |

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The district started the year with less students showing up then projected in the last demographic study from 2021. The district anticipated 139 more students at the beginning of the 22/23 school year. This sharp down turn in 22/23 is projected to carry forward into 23/24 and 24/25.

3. CRITERION: ADA to Enrollment

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

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

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

| Fiscal Year | P-2 ADA | Enrollment | Historical Ratio of ADA to Enrollment |
|-----------------------------|--|---|--|
| | Unaudited Actuals (Form A, Lines A4 and C4) | CBEDS Actual (Form 01CS, Item 2A) | |
| Third Prior Year (2019-20) | | | |
| District Regular | 6,367 | 6,814 | |
| Charter School | 103 | | |
| Total ADA/Enrollment | 6,470 | 6,814 | 95.0% |
| Second Prior Year (2020-21) | | | |
| District Regular | 6,367 | 6,730 | |
| Charter School | 103 | 116 | |
| Total ADA/Enrollment | 6,470 | 6,846 | 94.5% |
| First Prior Year (2021-22) | | | |
| District Regular | 6,443 | 6,788 | |
| Charter School | 102 | 110 | |
| Total ADA/Enrollment | 6,545 | 6,898 | 94.9% |
| | | Historical Average Ratio: | 94.8% |
| | District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | 95.3% |

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

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

| Fiscal Year | Estimated P-2 ADA | Enrollment | Ratio of ADA to Enrollment | Status |
|-------------------------------|----------------------------|---|----------------------------|------------|
| | (Form AI, Lines A4 and C4) | CBEDS/Projected (Criterion 2, Item 2A) | | |
| Current Year (2022-23) | | | | |
| District Regular | 6,268 | 6,615 | | |
| Charter School | 91 | 99 | | |
| Total ADA/Enrollment | 6,359 | 6,714 | 94.7% | Met |
| 1st Subsequent Year (2023-24) | | | | |
| District Regular | 6,136 | 6,507 | | |
| Charter School | 89 | 96 | | |
| Total ADA/Enrollment | 6,225 | 6,603 | 94.3% | Met |
| 2nd Subsequent Year (2024-25) | | | | |
| District Regular | 6,000 | 6,363 | | |
| Charter School | 86 | 93 | | |
| Total ADA/Enrollment | 6,086 | 6,456 | 94.3% | Met |

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

| Fiscal Year | LCFF Revenue | | | |
|-------------------------------|--|--|----------------|---------|
| | (Fund 01, Objects 8011, 8012, 8020-8089) | | | |
| | Budget Adoption (Form 01CS, Item 4B) | First Interim Projected Year Totals | Percent Change | Status |
| Current Year (2022-23) | 77,251,518.00 | 80,174,446.00 | 3.8% | Not Met |
| 1st Subsequent Year (2023-24) | 81,066,712.00 | 82,564,384.00 | 1.8% | Met |
| 2nd Subsequent Year (2024-25) | 82,811,535.00 | 84,812,085.00 | 2.4% | 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 budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

With the enacted budget for fiscal year 2023 the base was adjusted at a higher percentage than projected in May of 2022. This causes out years to be higher than anticipated as well. Also, in the budget act was a new form of calculating ADA, and the district is now funded on current year or prior year or prior average three years of ADA. This leads to higher revenue and helps the sharp decline the district was facing.

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 (Form 01, Objects 1000- 3999) | Total Expenditures (Form 01, Objects 1000- 7499) | |
| | Third Prior Year (2019-20) | 52,256,306.20 | |
| Second Prior Year (2020-21) | 48,885,464.78 | 55,728,306.42 | 87.7% |
| First Prior Year (2021-22) | 59,867,327.00 | 70,395,366.17 | 85.0% |
| | Historical Average Ratio: | | 87.1% |

| | 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): | 84.1% to 90.1% | 84.1% to 90.1% | 84.1% to 90.1% |

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

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

| Fiscal Year | Projected Year Totals - Unrestricted (Resources 0000-1999) | | Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures | Status |
|-------------------------------|---|---|--|---------|
| | Salaries and Benefits (Form 011, Objects 1000- 3999) | Total Expenditures (Form 011, Objects 1000- 7499) | | |
| | Current Year (2022-23) | 60,319,408.08 | | |
| 1st Subsequent Year (2023-24) | 61,377,127.72 | 74,998,379.72 | 81.8% | Not Met |
| 2nd Subsequent Year (2024-25) | 62,256,483.72 | 76,571,061.72 | 81.3% | Not Met |

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

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

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

Explanation:
(required if NOT met)

The district is experiencing historic inflation of services and supplies. Current inflation rate is 7.7% which is leading to an increase of all utilities and other operating costs.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

| Object Range / Fiscal Year | Budget Adoption | First Interim | Percent Change | Change Is Outside Explanation Range |
|--|--------------------------------|--|----------------|-------------------------------------|
| | Budget (Form 01CS, Item 6B) | Projected Year Totals (Fund 01) (Form MYPI) | | |
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2) | | | | |
| Current Year (2022-23) | 4,094,201.53 | 5,612,413.96 | 37.1% | Yes |
| 1st Subsequent Year (2023-24) | 1,865,114.00 | 1,895,262.00 | 1.6% | No |
| 2nd Subsequent Year (2024-25) | 2,052,329.00 | 1,921,874.00 | -6.4% | Yes |

Explanation:
(required if Yes)

The district received one time federal funds for learning loss and COVID relief. When funds are not expensed in current year, they become unearned revenue and can not be recognized until the next year.

| | | | | |
|--|--------------|---------------|--------|-----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3) | | | | |
| Current Year (2022-23) | 7,115,637.63 | 16,196,075.57 | 127.6% | Yes |
| 1st Subsequent Year (2023-24) | 6,526,866.00 | 7,488,427.00 | 14.7% | Yes |
| 2nd Subsequent Year (2024-25) | 6,643,970.00 | 7,612,873.00 | 14.6% | Yes |

Explanation:
(required if Yes)

The state provided a historic amount of one time funds in the form of block grants. Totaling over \$8M in one time funds that are being recognized in 22/23, but fall off after that while the cash will remain and expenditures will continue over the next several years.

| | | | | |
|--|--------------|--------------|-------|-----|
| Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4) | | | | |
| Current Year (2022-23) | 4,864,144.00 | 5,926,549.45 | 21.8% | Yes |
| 1st Subsequent Year (2023-24) | 4,817,871.00 | 6,007,437.00 | 24.7% | Yes |
| 2nd Subsequent Year (2024-25) | 4,791,258.00 | 5,979,725.00 | 24.8% | Yes |

Explanation:
(required if Yes)

Local revenues have continued to come in above projections with the return of in person instruction. Ticket sales are sports events and facility rentals have bounced back faster then anticipated.

| | | | | |
|---|--------------|--------------|-------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4) | | | | |
| Current Year (2022-23) | 4,338,069.27 | 6,956,354.62 | 60.4% | Yes |
| 1st Subsequent Year (2023-24) | 4,390,177.00 | 6,302,118.00 | 43.6% | Yes |
| 2nd Subsequent Year (2024-25) | 4,601,836.00 | 6,612,152.00 | 43.7% | Yes |

Explanation:
(required if Yes)

With the increase in one time funds, we see an increase in supplies. The funds are intended to help with learning loss and with this the need to update technology and out of date instructional materials which leads to an increase in spending on supplies. There is also a built in increase due to inflation and all classroom supplies cost more at this time.

| | | | | |
|--|---------------|---------------|-------|-----|
| Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5) | | | | |
| Current Year (2022-23) | 12,544,884.44 | 16,207,996.29 | 29.2% | Yes |
| 1st Subsequent Year (2023-24) | 11,539,566.00 | 14,205,857.00 | 23.1% | Yes |
| 2nd Subsequent Year (2024-25) | 12,163,197.00 | 14,921,047.00 | 22.7% | Yes |

Explanation:
(required if Yes)

With the increase in one time funds, we see the need for services and professional development. To help with student achievement staff are receiving much needed training to help them connect with students post pandemic. The increase is also due to inflation and the increase cost of utilities and other services.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Budget Adoption | First Interim | Percent Change | Status |
|---|-----------------|-----------------------|----------------|---------|
| | Budget | Projected Year Totals | | |
| Total Federal, Other State, and Other Local Revenue (Section 6A) | | | | |
| Current Year (2022-23) | 16,073,983.16 | 27,735,038.98 | 72.5% | Not Met |
| 1st Subsequent Year (2023-24) | 13,209,851.00 | 15,391,126.00 | 16.5% | Not Met |
| 2nd Subsequent Year (2024-25) | 13,487,557.00 | 15,514,472.00 | 15.0% | Not Met |

| | | | | |
|---|---------------|---------------|-------|---------|
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2022-23) | 16,882,953.71 | 23,164,350.91 | 37.2% | Not Met |
| 1st Subsequent Year (2023-24) | 15,929,743.00 | 20,507,975.00 | 28.7% | Not Met |
| 2nd Subsequent Year (2024-25) | 16,765,033.00 | 21,533,199.00 | 28.4% | Not Met |

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

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

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

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

The district received one time federal funds for learning loss and COVID relief. When funds are not expensed in current year, they become unearned revenue and can not be recognized until the next year.

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

The state provided a historic amount of one time funds in the form of block grants. Totaling over \$8M in one time funds that are being recognized in 22/23, but fall off after that while the cash will remain and expenditures will continue over the next several years.

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

Local revenues have continued to come in above projections with the return of in person instruction. Ticket sales are sports events and facility rentals have bounced back faster then anticipated.

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

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

With the increase in one time funds, we see an increase in supplies. The funds are intended to help with learning loss and with this the need to update technology and out of date instructional materials which leads to an increase in spending on supplies. There is also a built in increase due to inflation and all classroom supplies cost more at this time.

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

With the increase in one time funds, we see the need for services and professional development. To help with student achievement staff are receiving much needed training to help them connect with students post pandemic. The increase is also due to inflation and the increase cost of utilities and other services.

7. CRITERION: Facilities Maintenance

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

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

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

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

| | Required Minimum Contribution | First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999) | Status |
|--|-------------------------------|---|--------|
| 1. OMMA/RMA Contribution | 2,701,297.84 | 4,241,976.17 | Met |
| 2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7) | | 3,727,537.33 | |

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) | 5.4% | 5.8% | 5.8% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 1.8% | 1.9% | 1.9% |

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 | | | Status |
|-------------------------------|--|--|---|---------|
| | Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C) | Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000- 7999) (Form MYPI, Line B11) | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | |
| Current Year (2022-23) | (490,701.58) | 71,994,768.95 | .7% | Met |
| 1st Subsequent Year (2023-24) | (1,500,677.72) | 74,998,379.72 | 2.0% | Not Met |
| 2nd Subsequent Year (2024-25) | (1,396,248.72) | 76,571,061.72 | 1.8% | Met |

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The district is projected to spike in deficit spending in 24/25. This is due to an increase to special education needs that have risen during the pandemic. The deficit spending will be mitigated with staffing changes in the out years.

9. CRITERION: Fund and Cash Balances

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

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

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

| Fiscal Year | Ending Fund Balance General Fund Projected Year Totals | | Status |
|-------------------------------|--|--|--------|
| | (Form 011, Line F2) (Form MYPI, Line D2) | | |
| Current Year (2022-23) | 16,502,318.94 | | Met |
| 1st Subsequent Year (2023-24) | 12,326,142.58 | | Met |
| 2nd Subsequent Year (2024-25) | 8,476,624.22 | | 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 | | Status |
|------------------------|-------------------------------------|--|--------|
| | (Form CASH, Line F, June Column) | | |
| Current Year (2022-23) | 15,040,575.00 | | Met |

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available 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.) | 6,359.42 | 6,357.32 | 6,287.57 |
| District's Reserve Standard Percentage Level: | 3% | 3% | 3% |

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? Yes
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

- b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540, 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 | | |

10B. Calculating the District's Reserve Standard

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

| | Current Year Projected Year Totals (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|---|--|----------------------------------|
| 1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11) | 106,205,814.65 | 102,131,686.36 | 104,176,075.36 |
| 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) | 106,205,814.65 | 102,131,686.36 | 104,176,075.36 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 3,186,174.44 | 3,063,950.59 | 3,125,282.26 |

6. Reserve Standard - by Amount
(\$75,000 for districts with less than 1,001 ADA, else 0)

7. **District's Reserve Standard**
(Greater of Line B5 or Line B6)

| | | |
|---------------------|---------------------|---------------------|
| 0.00 | 0.00 | 0.00 |
| 3,186,174.44 | 3,063,950.59 | 3,125,282.26 |

10C. Calculating the District's Available Reserve Amount

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

| Reserve Amounts (Unrestricted resources 0000-1999 except Line 4) | Current Year | | |
|--|------------------------------------|----------------------------------|----------------------------------|
| | Projected Year Totals (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
| 1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a) | 0.00 | 0.00 | 0.00 |
| 2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) | 3,186,174.00 | 3,063,954.00 | 3,125,297.00 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 2,534,167.79 | 2,860,709.59 | 2,947,117.87 |
| 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) | (.50) | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) | 0.00 | 0.00 | 0.00 |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 0.00 | 0.00 | 0.00 |
| 7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c) | 0.00 | 0.00 | 0.00 |
| 8. District's Available Reserve Amount (Lines C1 thru C7) | 5,720,341.29 | 5,924,663.59 | 6,072,414.87 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 5.39% | 5.80% | 5.83% |
| District's Reserve Standard (Section 10B, Line 7): | 3,186,174.44 | 3,063,950.59 | 3,125,282.26 |
| Status: | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

Yes

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

The district has been pending litigation for the better part of a year. This is an old SAM case. The board approved a settlement amount of \$100k which is built into the current operating budget.

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

Yes

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:

The district does anticipate the continued benefit of forest reserves of about \$100k per year. If not received the district is in the financial position to absorb that decline in income.

S5. Contributions

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

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

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

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

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

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

| Description / Fiscal Year | Budget Adoption (Form 01CS, Item S5A) | First Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|---|--|--|-------------------|---------------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2022-23) | (10,085,835.33) | (12,323,088.15) | 22.2% | 2,237,252.82 | Not Met |
| 1st Subsequent Year (2023-24) | (9,321,991.00) | (13,303,159.00) | 42.7% | 3,981,168.00 | Not Met |
| 2nd Subsequent Year (2024-25) | (11,413,503.00) | (13,873,171.00) | 21.6% | 2,459,668.00 | Not Met |
| 1b. Transfers In, General Fund * | | | | | |
| Current Year (2022-23) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2023-24) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2024-25) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1c. Transfers Out, General Fund * | | | | | |
| Current Year (2022-23) | 174,000.00 | 174,000.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2023-24) | 340,000.00 | 0.00 | -100.0% | (340,000.00) | Not 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 budget adoption that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

With the increase of supplies and services the needed contribution to RRM and Special Education has drastically increased. Both RRM and Special Education are very fluid and subject to change because with RRM one major repair can cause huge financial impacts. Same with Special Education, an increase to NPS students mean an increase of \$70k plus per student enrolled.

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

Explanation:
(required if NOT met)

1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption 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)

The district was hoping to make ongoing contributions to Fund 71 for our OPEB liability. This has not shifted with the need to commit the funds for upcoming RRM and Special Education obligations.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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 | 6 | FD 01, OB 8XXX | OB 74XX | 618,153 |
| Certificates of Participation | 21 | FD 01, FD 25, FD 49, OB 8XXX | OB 74XX | 17,120,000 |
| General Obligation Bonds | 21 | FD 51, OB 8XXX | OB 74XX | 60,459,646 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | Unknown | FD 01 & FD 13 OB 8XXX | OB 2XXX | 1,191,630 |

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: | | | | 79,389,429 |

| 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 | 216,285 | 216,285 | 164,358 | 164,358 |
| Certificates of Participation | 757,098 | 1,038,703 | 1,232,966 | 1,247,224 |
| General Obligation Bonds | 4,211,668 | 4,358,324 | 3,307,449 | 3,240,199 |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

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: | 5,185,051 | 5,613,312 | 4,704,773 | 4,651,781 |

| | | | |
|---|-----|----|----|
| Has total annual payment increased over prior year (2021-22)? | Yes | No | No |
|---|-----|----|----|

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

DATA ENTRY: Enter an explanation if Yes.

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

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

With the addition of the 2021 COP for Energy Upgrades, this increased the total debt and the annual cost of the districts long term debt. This COP is being funded by the general fund, and is budgeted this year and the districts out years.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

Yes

| 2 OPEB Liabilities | Budget Adoption | |
|--|-----------------------|---------------|
| | (Form 01CS, Item S7A) | First Interim |
| a. Total OPEB liability | 908,522.00 | 9,423,254.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | 3,033,878.00 | 2,660,766.00 |
| c. Total/Net OPEB liability (Line 2a minus Line 2b) | (2,125,356.00) | 6,762,488.00 |

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

| | |
|--------------|--------------|
| Actuarial | Actuarial |
| Jun 30, 2021 | Jun 30, 2022 |

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

| 3 OPEB Contributions | Budget Adoption | | |
|--|-----------------------|---------------|-----------------------|
| | (Form 01CS, Item S7A) | First Interim | |
| a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method | | | |
| Current Year (2022-23) | | 174,000.00 | Data must be entered. |
| 1st Subsequent Year (2023-24) | | 0.00 | Data must be entered. |
| 2nd Subsequent Year (2024-25) | | 0.00 | Data must be entered. |
| 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) | 490,000.00 | 490,000.00 | |
| 1st Subsequent Year (2023-24) | 500,000.00 | 500,000.00 | |
| 2nd Subsequent Year (2024-25) | 500,000.00 | 500,000.00 | |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | | | |
| Current Year (2022-23) | 490,000.00 | 490,000.00 | |
| 1st Subsequent Year (2023-24) | 500,000.00 | 500,000.00 | |
| 2nd Subsequent Year (2024-25) | 500,000.00 | 500,000.00 | |
| d. Number of retirees receiving OPEB benefits | | | |
| Current Year (2022-23) | 46 | 50 | |
| 1st Subsequent Year (2023-24) | 46 | 50 | |
| 2nd Subsequent Year (2024-25) | 46 | 50 | |

4. Comments:

Budget adoption should have show liability of \$9,048,522. The 4 was missing when entered into SACS previously.



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

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

- 1 a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4) No
- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities? n/a
- c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions? n/a

| | Budget Adoption (Form 01CS, Item S7B) | First Interim |
|---|--|---------------|
| 2 Self-Insurance Liabilities | | |
| a. Accrued liability for self-insurance programs | | |
| b. Unfunded liability for self-insurance programs | | |

| | Budget Adoption (Form 01CS, Item S7B) | First Interim |
|--|--|---------------|
| 3 Self-Insurance Contributions | | |
| a. Required contribution (funding) for self-insurance programs | | |
| Current Year (2022-23) | | |
| 1st Subsequent Year (2023-24) | | |
| 2nd Subsequent Year (2024-25) | | |
| b. Amount contributed (funded) for self-insurance programs | | |
| Current Year (2022-23) | | |
| 1st Subsequent Year (2023-24) | | |
| 2nd Subsequent Year (2024-25) | | |

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2021-22) | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 300.0 | 296.7 | 287.3 | 282.2 |

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

[]

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

[]

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

| | | |
|--|--|--|
| | | |
|--|--|--|

| | | |
|---------------------------|----------------------------------|----------------------------------|
| 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

| | | |
|-----------|-----------|-----------|
| Yes | Yes | Yes |
| 4,695,629 | 5,165,192 | 5,681,712 |
| | | |
| 5.9% | 10.0% | 10.0% |

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

| |
|----|
| No |
|----|

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

| | | |
|------|---------|---------|
| Yes | Yes | Yes |
| | 671,666 | 652,122 |
| 1.6% | 1.6% | 1.6% |

| | | |
|---------------------------|----------------------------------|----------------------------------|
| 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?

| | | |
|-----|-----|-----|
| Yes | Yes | Yes |
| Yes | Yes | Yes |

Certificated (Non-management) - Other

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

| |
|--|
| |
| |
| |
| |
| |
| |
| |
| |
| |
| |

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

Yes

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2021-22) | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 194.7 | 223.6 | 220.1 | 220.3 |

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

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

| | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|--|---------------------------|----------------------------------|----------------------------------|
| Classified (Non-management) Health and Welfare (H&W) Benefits | | | |
| 1. Are costs of H&W benefit changes included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 2,345,517 | 2,345,517 | 2,345,517 |
| 3. Percent of H&W cost paid by employer | | | |
| 4. Percent projected change in H&W cost over prior year | 0.0% | 0.0% | 0.0% |

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

| | | |
|----|--|--|
| No | | |
|----|--|--|

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

If Yes, explain the nature of the new costs:

| | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|--|---------------------------|----------------------------------|----------------------------------|
| Classified (Non-management) Step and Column Adjustments | | | |
| 1. Are step & column adjustments included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | | 362,690 | 374,366 |
| 3. Percent change in step & column over prior year | 2.5% | 2.5% | 2.5% |

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

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption 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 budget adoption?

| |
|-----|
| Yes |
|-----|

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2021-22) | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 57.4 | 62.1 | 61.6 | 60.6 |

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

| |
|-----|
| n/a |
|-----|

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

| |
|----|
| No |
|----|

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

| |
|--|
| |
|--|

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

4. Amount included for any tentative salary schedule increases

| | | |
|--|--|--|
| | | |
|--|--|--|

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

| | | |
|---------|---------|---------|
| Yes | Yes | Yes |
| 146,059 | 146,059 | 146,059 |
| | | |
| 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?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

| | | |
|------|------|------|
| Yes | Yes | Yes |
| | | |
| 3.2% | 3.2% | 3.2% |

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

2. Total cost of other benefits

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

| | | |
|----|----|----|
| No | No | No |
| | | |
| | | |

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) | <input type="text" value="No"/> |
| A2. Is the system of personnel position control independent from the payroll system? | <input type="text" value="Yes"/> |
| A3. Is enrollment decreasing in both the prior and current fiscal years? | <input type="text" value="Yes"/> |
| A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year? | <input type="text" value="No"/> |
| A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <input type="text" value="No"/> |
| A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees? | <input type="text" value="No"/> |
| A7. Is the district's financial system independent of the county office system? | <input type="text" value="Yes"/> |
| 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.) | <input type="text" value="No"/> |
| A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months? | <input type="text" value="No"/> |

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

Comments:
(optional)

2022/23 Cafeteria Fund (Fund 13)
Major changes from Adopted Budget to First Interim

Revenues

| | Object Codes | 2022/23 Adopted Budget | 2022/23 First Interim | Change | Description of Major Changes |
|------------------------|--------------|------------------------|-----------------------|-------------------|---|
| LCFF Sources | 8010-8099 | \$ - | \$ - | \$ - | |
| Federal Revenue | 8100-8299 | \$ 2,077,075 | \$ 2,085,793 | \$ 8,718 | Increased in meals to students due to free meals for all |
| State Revenue | 8300-8599 | \$ 139,330 | \$ 895,481 | \$ 756,151 | Increased in meals to students due to free meals for all |
| Other Local Revenue | 8600-8799 | \$ 201,710 | \$ 304,422 | \$ 102,712 | Increases sales in A La Cart with all students back on campus and COVID protocols reducing. |
| Interfund Transfers In | 8910-8929 | \$ - | \$ - | \$ - | |
| Total Revenues | | \$ 2,418,115 | \$ 3,285,696 | \$ 867,581 | |

Expenditures

| | Object Codes | 2022/23 Adopted Budget | 2022/23 First Interim | Change | Description of Major Changes |
|---------------------------------------|--------------|------------------------|-----------------------|-------------------|---|
| Certificated Salaries | 1000-1999 | \$ - | \$ - | \$ - | |
| Classified Salaries | 2000-2999 | \$ 960,011 | \$ 1,064,654 | \$ 104,643 | Increased staffing at each site due to increased demand |
| Employee Benefits | 3000-3999 | \$ 370,681 | \$ 487,698 | \$ 117,017 | |
| Books and Supplies | 4000-4999 | \$ 892,676 | \$ 1,353,490 | \$ 460,814 | Increased food costs |
| Services and Other Operating Expenses | 5000-5999 | \$ 126,425 | \$ 140,963 | \$ 14,538 | |
| Capital Outlay | 6000-6999 | \$ - | \$ - | \$ - | |
| Other Outgo | 7100-7299 | \$ - | \$ - | \$ - | |
| | 7400-7499 | \$ - | \$ - | \$ - | |
| Indirect/Direct Support Costs | 7300-7399 | \$ 68,322 | \$ 92,425 | \$ 24,103 | |
| Interfund Transfers Out | 7610-7629 | \$ - | \$ - | \$ - | |
| Total Expenditures | | \$ 2,418,115 | \$ 3,139,230 | \$ 721,115 | |

| | | | | |
|---------------------------------------|------|------------|------------|--|
| Net Increase/Decrease in Fund Balance | \$ - | \$ 146,467 | \$ 146,467 | |
|---------------------------------------|------|------------|------------|--|

| | | | | |
|--|--------------|--------------|------------|--|
| Beginning Fund Balance, July 1 | \$ 1,277,306 | \$ 1,277,306 | | |
| Projected Ending Fund Balance, June 30 | \$ 1,277,306 | \$ 1,423,773 | \$ 146,467 | |

| Description | Resource Codes | Object Codes | Original Budget (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 | 2,077,075.00 | 2,085,793.08 | 87,000.82 | 2,085,793.08 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 139,330.00 | 895,480.78 | 195,405.40 | 895,480.78 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 201,710.00 | 304,422.30 | 123,486.41 | 304,422.30 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 2,418,115.00 | 3,285,696.16 | 405,892.63 | 3,285,696.16 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 960,011.00 | 1,064,653.86 | 369,857.12 | 1,064,653.86 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 370,681.00 | 487,698.06 | 128,261.24 | 487,698.06 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 892,676.00 | 1,353,489.81 | 423,731.40 | 1,353,489.81 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 126,425.00 | 140,963.09 | 35,896.45 | 140,963.09 | 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 | 68,322.00 | 92,424.74 | 0.00 | 92,424.74 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 2,418,115.00 | 3,139,229.56 | 957,746.21 | 3,139,229.56 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 146,466.60 | (551,853.58) | 146,466.60 | | |
| 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 | 146,466.60 | (551,853.58) | 146,466.60 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,277,305.97 | 1,277,305.97 | | 1,277,305.97 | 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) | | | 1,277,305.97 | 1,277,305.97 | | 1,277,305.97 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,277,305.97 | 1,277,305.97 | | 1,277,305.97 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,277,305.97 | 1,423,772.57 | | 1,423,772.57 | | |
| 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 | 1,277,305.97 | 1,423,772.57 | | 1,423,772.57 | | |
| 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 | 2,077,075.00 | 2,085,793.08 | 87,000.82 | 2,085,793.08 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 2,077,075.00 | 2,085,793.08 | 87,000.82 | 2,085,793.08 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 139,330.00 | 895,480.78 | 195,405.40 | 895,480.78 | 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 | | | 139,330.00 | 895,480.78 | 195,405.40 | 895,480.78 | 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 | 200,000.00 | 300,000.00 | 119,812.77 | 300,000.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 500.00 | 3,212.30 | 3,212.30 | 3,212.30 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 1,210.00 | 1,210.00 | 461.34 | 1,210.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 201,710.00 | 304,422.30 | 123,486.41 | 304,422.30 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 2,418,115.00 | 3,285,696.16 | 405,892.63 | 3,285,696.16 | | |
| 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 | 497,928.00 | 599,162.86 | 177,032.72 | 599,162.86 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 418,469.00 | 418,469.00 | 174,361.89 | 418,469.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 43,614.00 | 47,022.00 | 18,462.51 | 47,022.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 960,011.00 | 1,064,653.86 | 369,857.12 | 1,064,653.86 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 8,456.00 | 8,456.05 | 3,523.35 | 8,456.05 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 188,433.00 | 241,610.79 | 73,770.41 | 241,610.79 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 70,694.00 | 77,946.40 | 25,715.29 | 77,946.40 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 85,198.00 | 140,231.14 | 18,350.42 | 140,231.14 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 4,794.00 | 5,227.93 | 1,849.42 | 5,227.93 | 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 | 13,106.00 | 14,225.75 | 5,052.35 | 14,225.75 | 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 | | | 370,681.00 | 487,698.06 | 128,261.24 | 487,698.06 | 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 | 19,176.00 | 24,249.59 | 7,812.54 | 24,249.59 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 10,000.00 | 10,000.00 | 6,955.22 | 10,000.00 | 0.00 | 0.0% |
| Food | | 4700 | 863,500.00 | 1,319,240.22 | 408,963.64 | 1,319,240.22 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 892,676.00 | 1,353,489.81 | 423,731.40 | 1,353,489.81 | 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 | 12,000.00 | 12,722.95 | 4,361.89 | 12,722.95 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 2,000.00 | 2,006.25 | 747.50 | 2,006.25 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 4,500.00 | 5,000.00 | 1,991.88 | 5,000.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 18,000.00 | 18,000.00 | 4,254.39 | 18,000.00 | 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 | 50,000.00 | 50,000.00 | (160.95) | 50,000.00 | 0.00 | 0.0% |
| Professional/Consulting Services and | | | | | | | | |
| Operating Expenditures | | 5800 | 38,750.00 | 52,058.89 | 24,632.04 | 52,058.89 | 0.00 | 0.0% |
| Communications | | 5900 | 1,175.00 | 1,175.00 | 69.70 | 1,175.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 126,425.00 | 140,963.09 | 35,896.45 | 140,963.09 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 68,322.00 | 92,424.74 | 0.00 | 92,424.74 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 68,322.00 | 92,424.74 | 0.00 | 92,424.74 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 2,418,115.00 | 3,139,229.56 | 957,746.21 | 3,139,229.56 | | |
| 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) | 1,423,772.57 |
| Total, Restricted Balance | | 1,423,772.57 |

2022/23 Retiree Benefit Fund (Fund 71)
Major changes from Adopted Budget to First Interim

Revenues

| | Object Codes | 2022/23 Adopted Budget | 2022/23 First Interim | Change | Description of Major Changes |
|------------------------|--------------|------------------------|-----------------------|--------|--|
| LCFF Sources | 8010-8099 | \$ - | \$ - | \$ - | |
| Federal Revenue | 8100-8299 | \$ - | \$ - | \$ - | |
| State Revenue | 8300-8599 | \$ - | \$ - | \$ - | |
| Other Local Revenue | 8600-8799 | \$ 100,000 | \$ 100,000 | \$ - | Volatility is expected. Can change drastically with the market |
| Interfund Transfers In | 8910-8929 | \$ - | \$ - | \$ - | |
| Total Revenues | | <u>\$ 100,000</u> | <u>\$ 100,000</u> | \$ - | |

Expenditures

| | Object Codes | 2022/23 Adopted Budget | 2022/23 First Interim | Change | Description of Major Changes |
|---------------------------------------|------------------------|------------------------|-----------------------|--------|------------------------------|
| Certificated Salaries | 1000-1999 | \$ - | \$ - | \$ - | |
| Classified Salaries | 2000-2999 | \$ - | \$ - | \$ - | |
| Employee Benefits | 3000-3999 | \$ - | \$ - | \$ - | |
| Books and Supplies | 4000-4999 | \$ - | \$ - | \$ - | |
| Services and Other Operating Expenses | 5000-5999 | \$ 17,500 | \$ 17,500 | \$ - | |
| Capital Outlay | 6000-6999 | \$ - | \$ - | \$ - | |
| Other Outgo | 7100-7299 7400-7499 | \$ - | \$ - | \$ - | |
| Indirect/Direct Support Costs | 7300-7399 | \$ - | \$ - | \$ - | |
| Interfund Transfers Out | 7610-7629 | \$ - | \$ - | \$ - | |
| Contribution to Restricted Funds | 8980-8999 | \$ (174,000) | \$ (174,000) | \$ - | |
| Total Expenditures | | <u>\$ (156,500)</u> | <u>\$ (156,500)</u> | \$ - | |

| | | | | |
|---------------------------------------|------------|------------|------|--|
| Net Increase/Decrease in Fund Balance | \$ 256,500 | \$ 256,500 | \$ - | |
|---------------------------------------|------------|------------|------|--|

| | | | | |
|--|---------------------|---------------------|------|--|
| Beginning Fund Balance, July 1 | \$ 3,160,766 | \$ 3,160,766 | | |
| Projected Ending Fund Balance, June 30 | <u>\$ 3,417,266</u> | <u>\$ 3,417,266</u> | \$ - | |

| Description | Resource Codes | Object Codes | Original Budget (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 | 100,000.00 | 100,000.00 | (63,638.76) | 100,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 100,000.00 | 100,000.00 | (63,638.76) | 100,000.00 | | |
| 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 | 17,500.00 | 17,500.00 | 4,906.40 | 17,500.00 | 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 | | | 17,500.00 | 17,500.00 | 4,906.40 | 17,500.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9) | | | 82,500.00 | 82,500.00 | (68,545.16) | 82,500.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 174,000.00 | 174,000.00 | 0.00 | 174,000.00 | 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 | | | 174,000.00 | 174,000.00 | 0.00 | 174,000.00 | | |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | 256,500.00 | 256,500.00 | (68,545.16) | 256,500.00 | | |
| F. NET POSITION | | | | | | | | |
| 1) Beginning Net Position | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,160,766.16 | 3,160,766.16 | | 3,160,766.16 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| c) As of July 1 - Audited (F1a + F1b) | | | 3,160,766.16 | 3,160,766.16 | | 3,160,766.16 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 3,160,766.16 | 3,160,766.16 | | 3,160,766.16 | | |
| 2) Ending Net Position, June 30 (E + F1e) | | | 3,417,266.16 | 3,417,266.16 | | 3,417,266.16 | | |
| Components of Ending Net Position | | | | | | | | |
| a) Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted Net Position | | 9797 | 0.00 | 0.00 | | 0.00 | | |
| c) Unrestricted Net Position | | 9790 | 3,417,266.16 | 3,417,266.16 | | 3,417,266.16 | | |
| OTHER LOCAL REVENUE | | | | | | | | |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| In-District Premiums/Contributions | | 8674 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 100,000.00 | 100,000.00 | (63,638.76) | 100,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 100,000.00 | 100,000.00 | (63,638.76) | 100,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 100,000.00 | 100,000.00 | (63,638.76) | 100,000.00 | | |
| SERVICES AND OTHER OPERATING EXPENSES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 17,500.00 | 17,500.00 | 4,906.40 | 17,500.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 17,500.00 | 17,500.00 | 4,906.40 | 17,500.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 17,500.00 | 17,500.00 | 4,906.40 | 17,500.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 174,000.00 | 174,000.00 | 0.00 | 174,000.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 174,000.00 | 174,000.00 | 0.00 | 174,000.00 | 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% |
| (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 + c - d + e) | | | 174,000.00 | 174,000.00 | 0.00 | 174,000.00 | | |

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

Summary of Facilities Funds - 2022/23 First Interim Budget

Revenues

| | Object Codes | Fund 25 Capital Facilities Fund | Fund 40 Special Reserve for Capital Outlay | Fund 49 Capital Projects Fund - Blended Component Units | Total |
|------------------------|--------------|---------------------------------------|--|--|---------------------|
| Revenue Limit | 8010-8099 | \$ - | \$ - | \$ - | \$ - |
| Federal Revenue | 8100-8299 | \$ - | \$ - | \$ - | \$ - |
| State Revenue | 8300-8599 | \$ - | \$ - | \$ - | \$ - |
| Other Local Revenue | 8600-8799 | \$ 1,630,000 | \$ 500 | \$ 2,266,500 | \$ 3,897,000 |
| Interfund Transfers In | 8910-8929 | \$ - | \$ - | \$ - | \$ - |
| Other Sources | 8930-8979 | \$ - | \$ - | \$ - | \$ - |
| Total Revenues | | \$ 1,630,000 | \$ 500 | \$ 2,266,500 | \$ 3,897,000 |

Expenditures

| | Object Codes | Fund 25 Capital Facilities Fund | Fund 40 Special Reserve for Capital Outlay | Fund 49 Capital Projects Fund - Blended Component Units | Total |
|---------------------------------------|--------------|---------------------------------------|--|--|-------------------|
| Certificated Salaries | 1000-1999 | \$ - | \$ - | \$ - | \$ - |
| Classified Salaries | 2000-2999 | \$ 21,507 | \$ - | \$ - | \$ 21,507 |
| Employee Benefits | 3000-3999 | \$ 10,445 | \$ - | \$ - | \$ 10,445 |
| Books and Supplies | 4000-4999 | \$ 100 | \$ - | \$ - | \$ 100 |
| Services and Other Operating Expenses | 5000-5999 | \$ 74,500 | \$ - | \$ 162,526 | \$ 237,026 |
| Capital Outlay | 6000-6999 | \$ - | \$ - | \$ - | \$ - |
| Other Outgo | 7100-7299 | \$ 526,409 | \$ - | \$ 118,107 | \$ 644,516 |
| | 7400-7499 | | | | |
| Indirect/Direct Support Costs | 7300-7399 | \$ - | \$ - | \$ - | \$ - |
| Interfund Transfers Out | 7610-7629 | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | | \$ 632,961 | \$ - | \$ 280,633 | \$ 913,594 |

| | | | | |
|---------------------------------------|------------|--------|--------------|--------------|
| Net Increase/Decrease in Fund Balance | \$ 997,039 | \$ 500 | \$ 1,985,867 | \$ 2,983,406 |
|---------------------------------------|------------|--------|--------------|--------------|

| | | | | |
|--------------------------------|--------------|------------|--------------|---------------|
| Beginning Fund Balance, July 1 | \$ 5,007,738 | \$ 132,347 | \$ 9,913,867 | \$ 15,053,952 |
|--------------------------------|--------------|------------|--------------|---------------|

| | | | | |
|--|--------------|------------|---------------|---------------|
| Projected Ending Fund Balance, June 30 | \$ 6,004,777 | \$ 132,847 | \$ 11,899,734 | \$ 18,037,358 |
|--|--------------|------------|---------------|---------------|

2022/23 Capital Facilities Fund (Fund 25)
Major Changes from Adopted Budget to First Interim

| Revenues | | | | | |
|---|--------------|------------------------|-----------------------|-------------------|------------------------------|
| | Object Codes | 2022/23 Adopted Budget | 2022/23 First Interim | Change | Description of Major Changes |
| Revenue Limit | 8010-8099 | \$ - | \$ - | \$ - | |
| Federal Revenue | 8100-8299 | \$ - | \$ - | \$ - | |
| State Revenue | 8300-8599 | \$ - | \$ - | \$ - | |
| Other Local Revenue | 8600-8799 | \$ 1,610,000 | \$ 1,630,000 | \$ 20,000 | |
| Interfund Transfers In | 8910-8929 | \$ - | \$ - | \$ - | |
| Total Revenues | | \$ 1,610,000 | \$ 1,630,000 | \$ 20,000 | |
| Expenditures | | | | | |
| | Object Codes | 2022/23 Adopted Budget | 2022/23 First Interim | Change | Description of Major Changes |
| Classified Salaries | 2000-2999 | \$ 27,257 | \$ 21,507 | \$ (5,750) | |
| Employee Benefits | 3000-3999 | \$ 13,383 | \$ 10,445 | \$ (2,938) | |
| Books and Supplies | 4000-4999 | \$ 100 | \$ 100 | \$ - | |
| Services and Other Operating Expenses | 5000-5999 | \$ 74,500 | \$ 74,500 | \$ - | |
| Capital Outlay | 6000-6999 | \$ - | \$ - | \$ - | |
| Other Outgo | 7100-7299 | \$ 526,409 | \$ 526,409 | \$ - | |
| | 7400-7499 | | | | |
| Indirect/Direct Support Costs | 7300-7399 | \$ - | \$ - | \$ - | |
| Interfund Transfers Out | 7610-7629 | \$ - | \$ - | \$ - | |
| Total Expenditures | | \$ 641,649 | \$ 632,961 | \$ (8,688) | |
| Net Increase/Decrease in Fund Balance | | \$ 968,351 | \$ 997,039 | \$ 28,688 | |
| Beginning Fund Balance, July 1 | | \$ 5,007,738 | \$ 5,007,738 | \$ - | |
| Projected Ending Fund Balance, June 30 | | \$ 5,976,089 | \$ 6,004,777 | \$ 28,688 | |

| Description | Resource Codes | Object Codes | Original Budget (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 | 1,610,000.00 | 1,630,000.00 | 660,300.64 | 1,630,000.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1,610,000.00 | 1,630,000.00 | 660,300.64 | 1,630,000.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 27,257.00 | 21,507.00 | 4,133.02 | 21,507.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 13,383.00 | 10,445.00 | 1,943.59 | 10,445.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 100.00 | 100.00 | 0.00 | 100.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 74,500.00 | 74,500.00 | 3,476.00 | 74,500.00 | 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 | 526,409.03 | 526,409.03 | 437,391.43 | 526,409.03 | 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 | | | 641,649.03 | 632,961.03 | 446,944.04 | 632,961.03 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 968,350.97 | 997,038.97 | 213,356.60 | 997,038.97 | | |
| 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) | | | 968,350.97 | 997,038.97 | 213,356.60 | 997,038.97 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,007,738.13 | 5,007,738.13 | | 5,007,738.13 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 5,007,738.13 | 5,007,738.13 | | 5,007,738.13 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,007,738.13 | 5,007,738.13 | | 5,007,738.13 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 5,976,089.10 | 6,004,777.10 | | 6,004,777.10 | | |
| 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 | 5,976,089.10 | 6,004,777.10 | | 6,004,777.10 | | |
| c) Committed | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 10,000.00 | 30,000.00 | 16,494.64 | 30,000.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Mitigation/Developer Fees | | 8681 | 1,600,000.00 | 1,600,000.00 | 643,806.00 | 1,600,000.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,610,000.00 | 1,630,000.00 | 660,300.64 | 1,630,000.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 1,610,000.00 | 1,630,000.00 | 660,300.64 | 1,630,000.00 | | |
| CERTIFICATED SALARIES | | | | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 27,257.00 | 21,507.00 | 4,133.02 | 21,507.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 27,257.00 | 21,507.00 | 4,133.02 | 21,507.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 6,915.00 | 5,457.00 | 1,048.54 | 5,457.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,085.00 | 1,645.00 | 299.81 | 1,645.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 3,875.00 | 2,942.00 | 518.12 | 2,942.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 136.00 | 108.00 | 20.66 | 108.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 372.00 | 293.00 | 56.46 | 293.00 | 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 | | | 13,383.00 | 10,445.00 | 1,943.59 | 10,445.00 | 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 | 100.00 | 100.00 | 0.00 | 100.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 100.00 | 100.00 | 0.00 | 100.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 74,500.00 | 74,500.00 | 3,476.00 | 74,500.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 74,500.00 | 74,500.00 | 3,476.00 | 74,500.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Debt Service - Interest | | 7438 | 179,289.75 | 179,289.75 | 90,272.15 | 179,289.75 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 347,119.28 | 347,119.28 | 347,119.28 | 347,119.28 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 526,409.03 | 526,409.03 | 437,391.43 | 526,409.03 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 641,649.03 | 632,961.03 | 446,944.04 | 632,961.03 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale/Lease-Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2022-23 Projected Totals |
|---------------------------|------------------------------|--------------------------------|
| 9010 | Other Restricted Local | 6,004,777.10 |
| Total, Restricted Balance | | 6,004,777.10 |

2022/23 Special Reserve Fund for Capital Outlay Projects (Fund 40)
Major Changes from Adopted Budget to First Interim

Revenues

| | Object Codes | 2022/23 Adopted Budget | 2022/23 First Interim | Change | Description of Major Changes |
|------------------------|--------------|------------------------|-----------------------|-------------|------------------------------|
| Revenue Limit | 8010-8099 | \$ - | \$ - | \$ - | |
| Federal Revenue | 8100-8299 | \$ - | \$ - | \$ - | |
| State Revenue | 8300-8599 | \$ - | \$ - | \$ - | |
| Other Local Revenue | 8600-8799 | \$ 500 | \$ 500 | \$ - | Interest |
| Interfund Transfers In | 8910-8929 | \$ - | \$ - | \$ - | |
| Other Sources | 8930-8979 | \$ - | \$ - | \$ - | |
| Total Revenues | | \$ 500 | \$ 500 | \$ - | |

Expenditures

| | Object Codes | 2022/23 Adopted Budget | 2022/23 First Interim | Change | Description of Major Changes |
|-------------------------------|--------------|------------------------|-----------------------|-------------|------------------------------|
| Classified Salaries | 2000-2999 | \$ - | \$ - | \$ - | |
| Employee Benefits | 3000-3999 | \$ - | \$ - | \$ - | |
| Books and Supplies | 4000-4999 | \$ - | \$ - | \$ - | |
| Services and Other | 5000-5999 | \$ - | \$ - | \$ - | |
| Operating Expenses | | | | | |
| Capital Outlay | 6000-6999 | \$ - | \$ - | \$ - | |
| Other Outgo | 7100-7299 | \$ - | \$ - | \$ - | |
| | 7400-7499 | | | | |
| Indirect/Direct Support Costs | 7300-7399 | \$ - | \$ - | \$ - | |
| Interfund Transfers Out | 7610-7629 | \$ - | \$ - | \$ - | |
| Total Expenditures | | \$ - | \$ - | \$ - | |

| | | | | |
|--|------------|------------|------|--|
| Net Increase/Decrease in Fund Balance | \$ 500 | \$ 500 | \$ - | |
| Beginning Fund Balance, July 1 | \$ 132,347 | \$ 132,347 | | |
| Projected Ending Fund Balance, June 30 | \$ 132,847 | \$ 132,847 | | |

| Description | Resource Codes | Object Codes | Original Budget (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 | 500.00 | 500.00 | 399.16 | 500.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 500.00 | 500.00 | 399.16 | 500.00 | | |
| 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) | | | 500.00 | 500.00 | 399.16 | 500.00 | | |
| 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) | | | 500.00 | 500.00 | 399.16 | 500.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 132,347.21 | 132,347.21 | | 132,347.21 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 132,347.21 | 132,347.21 | | 132,347.21 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 132,347.21 | 132,347.21 | | 132,347.21 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 132,847.21 | 132,847.21 | | 132,847.21 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 132,847.21 | 132,847.21 | | 132,847.21 | | |
| 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 | | | | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 500.00 | 500.00 | 399.16 | 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% |
| 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 | | | 500.00 | 500.00 | 399.16 | 500.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 500.00 | 500.00 | 399.16 | 500.00 | | |
| 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 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Other Transfers Out | | | | | | | | | |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| | | To Districts or Charter Schools | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | | To County Offices | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | | To JPAs | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | | All Other Transfers Out to All Others | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| | | Debt Service - Interest | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | | Other Debt Service - Principal | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.00 | 0.00 | | | |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| | | From: General Fund/CSSF | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | | Other Authorized Interfund Transfers In | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% | |
| INTERFUND TRANSFERS OUT | | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| To: General Fund/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 | 132,847.21 |
| Total, Restricted Balance | | 132,847.21 |

2022/23 Capital Projects Fund for Blended Component Units (Fund 49)
Major Changes from Adopted Budget to First Interim

| Revenues | | | | | |
|--|--------------|------------------------|-----------------------|---------------------|---|
| | Object Codes | 2022/23 Adopted Budget | 2022/23 First Interim | Change | Description of Major Changes |
| Revenue Limit | 8010-8099 | \$ - | \$ - | \$ - | |
| Federal Revenue | 8100-8299 | \$ - | \$ - | \$ - | |
| State Revenue | 8300-8599 | \$ - | \$ - | \$ - | |
| Other Local Revenue | 8600-8799 | \$ 2,266,500 | \$ 2,266,500 | \$ - | |
| Interfund Transfers In | 8910-8929 | \$ - | \$ - | \$ - | |
| Other Sources | 8930-8979 | \$ - | \$ - | \$ - | |
| Total Revenues | | \$ 2,266,500 | \$ 2,266,500 | \$ - | |
| Expenditures | | | | | |
| | Object Codes | 2022/23 Adopted Budget | 2022/23 First Interim | Change | Description of Major Changes |
| Books and Supplies | 4000-4999 | \$ - | \$ - | \$ - | |
| Services and Other | 5000-5999 | \$ 30,000 | \$ 162,526 | \$ 132,526 | Service contract with CDW for plans to be created for future work at Oakridge |
| Operating Expenses | | | | | |
| Capital Outlay | 6000-6999 | \$ - | \$ - | \$ - | |
| Other Outgo | 7100-7299 | \$ 118,107 | \$ 118,107 | \$ - | |
| | 7400-7499 | | | | |
| Indirect/Direct Support Costs | 7300-7399 | \$ - | \$ - | \$ - | |
| Interfund Transfers Out | 7610-7629 | \$ - | \$ - | \$ - | |
| Total Expenditures | | \$ 148,107 | \$ 280,633 | \$ 132,526 | |
| Net Increase/Decrease in Fund Balance | | \$ 2,118,393 | \$ 1,985,867 | \$ (132,526) | |
| Beginning Fund Balance, July 1 | | \$ 9,913,867 | \$ 9,913,867 | \$ - | |
| Projected Ending Fund Balance, June 30 | | \$ 12,032,260 | \$ 11,899,734 | \$ (132,526) | |

| Description | Resource Codes | Object Codes | Original Budget (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 | 2,266,500.00 | 2,266,500.00 | 25,079.24 | 2,266,500.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 2,266,500.00 | 2,266,500.00 | 25,079.24 | 2,266,500.00 | | |
| 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 | 30,000.00 | 162,526.37 | 24,439.85 | 162,526.37 | 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 | 118,106.70 | 118,106.70 | 98,135.33 | 118,106.70 | 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 | | | 148,106.70 | 280,633.07 | 122,575.18 | 280,633.07 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 2,118,393.30 | 1,985,866.93 | (97,495.94) | 1,985,866.93 | | |
| 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) | | | 2,118,393.30 | 1,985,866.93 | (97,495.94) | 1,985,866.93 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 9,913,866.86 | 9,913,866.86 | | 9,913,866.86 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 9,913,866.86 | 9,913,866.86 | | 9,913,866.86 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 9,913,866.86 | 9,913,866.86 | | 9,913,866.86 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 12,032,260.16 | 11,899,733.79 | | 11,899,733.79 | | |
| 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 | 12,032,260.16 | 11,899,733.79 | | 11,899,733.79 | | |
| c) Committed | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| FEDERAL REVENUE | | | | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions | | | | | | | | |
| 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 | 2,220,000.00 | 2,220,000.00 | 0.00 | 2,220,000.00 | 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 | 46,500.00 | 46,500.00 | 25,079.24 | 46,500.00 | 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% |
| 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 | | | 2,266,500.00 | 2,266,500.00 | 25,079.24 | 2,266,500.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 2,266,500.00 | 2,266,500.00 | 25,079.24 | 2,266,500.00 | | |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 30,000.00 | 162,526.37 | 24,439.85 | 162,526.37 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 30,000.00 | 162,526.37 | 24,439.85 | 162,526.37 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues | | | | | | | | |
| | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| | | 7212 | 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 | | 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 | | | | | | | | |
| 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 | 40,225.98 | 40,225.98 | 20,254.61 | 40,225.98 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 77,880.72 | 77,880.72 | 77,880.72 | 77,880.72 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 118,106.70 | 118,106.70 | 98,135.33 | 118,106.70 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 148,106.70 | 280,633.07 | 122,575.18 | 280,633.07 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| Proceeds | | | | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| County School Building Aid | | 8961 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2022-23 Projected Totals |
|---------------------------|------------------------------|--------------------------------|
| 9010 | Other Restricted Local | 11,899,733.79 |
| Total, Restricted Balance | | 11,899,733.79 |

| Description | Resource Codes | Object Codes | Original Budget (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 | 4,357,875.00 | 4,357,875.00 | 196,466.38 | 4,357,875.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 4,357,875.00 | 4,357,875.00 | 196,466.38 | 4,357,875.00 | | |
| 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 | 4,356,807.00 | 4,356,807.00 | 3,113,486.95 | 4,356,807.00 | 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 | | | 4,356,807.00 | 4,356,807.00 | 3,113,486.95 | 4,356,807.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 1,068.00 | 1,068.00 | (2,917,020.57) | 1,068.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 1,068.00 | 1,068.00 | (2,917,020.57) | 1,068.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,235,456.34 | 3,235,456.34 | | 3,235,456.34 | 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) | | | 3,235,456.34 | 3,235,456.34 | | 3,235,456.34 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,235,456.34 | 3,235,456.34 | | 3,235,456.34 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 3,236,524.34 | 3,236,524.34 | | 3,236,524.34 | | |
| 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 | 3,236,524.34 | 3,236,524.34 | | 3,236,524.34 | | |
| c) Committed | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| FEDERAL REVENUE | | | | | | | | |
| All Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Tax Relief Subventions | | | | | | | | |
| Voted Indebtedness Levies | | | | | | | | |
| Homeowners' Exemptions | | 8571 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Voted Indebtedness Levies | | | | | | | | |
| Secured Roll | | 8611 | 4,354,425.00 | 4,354,425.00 | 81,888.02 | 4,354,425.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8612 | 0.00 | 0.00 | 71,414.97 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8613 | 0.00 | 0.00 | 976.85 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8614 | 0.00 | 0.00 | 39,261.68 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 1,250.00 | 1,250.00 | 877.31 | 1,250.00 | 0.00 | 0.0% |
| Interest | | 8660 | 2,200.00 | 2,200.00 | 2,047.55 | 2,200.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | | | 4,357,875.00 | 4,357,875.00 | 196,466.38 | 4,357,875.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 4,357,875.00 | 4,357,875.00 | 196,466.38 | 4,357,875.00 | | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Bond Redemptions | | 7433 | 2,253,815.00 | 2,253,815.00 | 2,150,000.00 | 2,253,815.00 | 0.00 | 0.0% |
| Bond Interest and Other Service Charges | | 7434 | 2,102,992.00 | 2,102,992.00 | 963,486.95 | 2,102,992.00 | 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) | | | 4,356,807.00 | 4,356,807.00 | 3,113,486.95 | 4,356,807.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 4,356,807.00 | 4,356,807.00 | 3,113,486.95 | 4,356,807.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |

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

| Resource | Description | 2022-23 Projected Totals |
|---------------------------|------------------------------|--------------------------------|
| 9010 | Other Restricted Local | 3,236,524.34 |
| Total, Restricted Balance | | 3,236,524.34 |