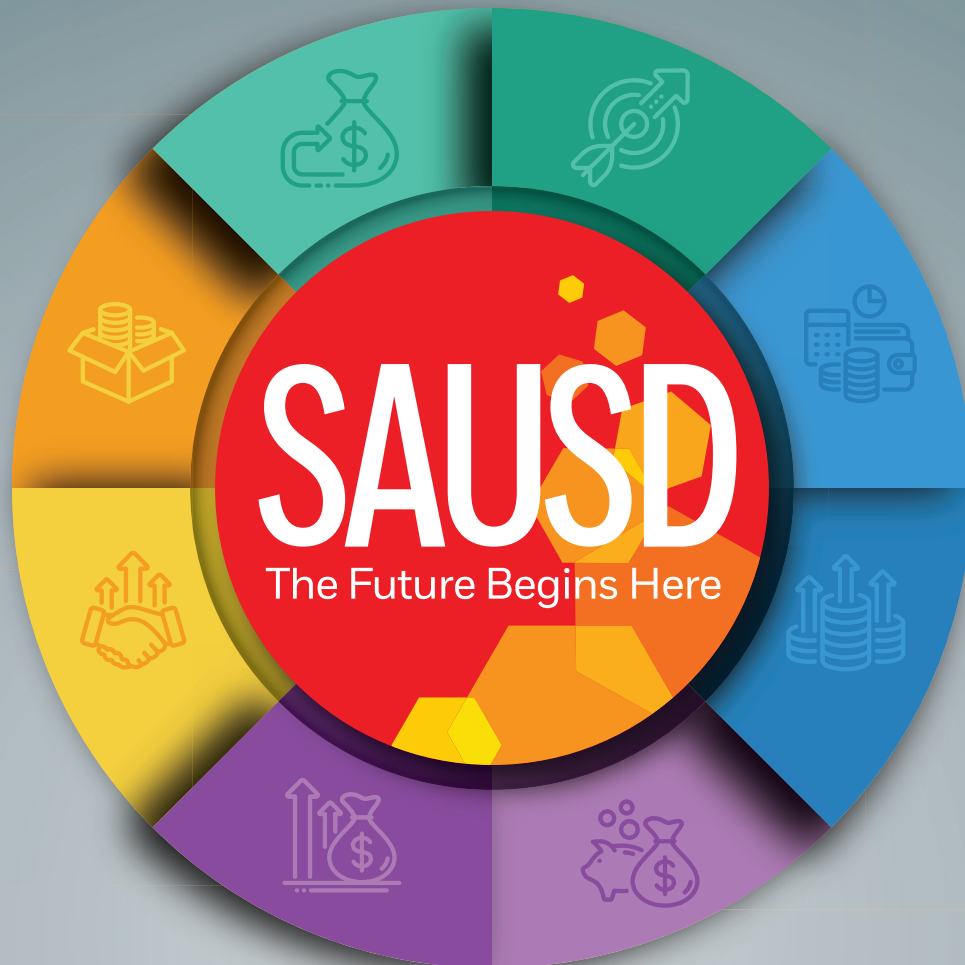


SANTA ANA UNIFIED SCHOOL DISTRICT

FIRST INTERIM REPORT

2022-2023



S *uccess* **A** *chievement* **U** *nited* **S** *ervice* **D** *edication*

Our Success, Our Passion

In August 2012, the Santa Ana Unified School District Board of Education approved our new Vision and Mission Statements as part of the Seven Building Blocks to SAUSD's success. These statements align with the national direction and our implementation of the Common Core State Standards. They reflect SAUSD's path to providing a world-class education to ensure that our students are college and career ready and prepared to assume their role as a part of the global citizenry.

Vision Statement

We will work collaboratively and comprehensively with staff, parents, and the community to strengthen a learning environment focused on raising the achievement of all students and preparing them for success in college and career.

Mission Statement

We assure well-rounded learning experiences, which prepare our students for success in college and career. We engage, inspire, and challenge all of our students to become productive citizens, ethical leaders, and positive contributors to our community, country and a global society.

TABLE OF CONTENTS

Description	Page
Introduction and Overview	1-8
District Certification of Interim Report (Form C1)	9-10
Forms:	
<u>Operating Funds – Unrestricted and Restricted</u>	11
➤ Combined General Fund – Unrestricted/Restricted (Form 01).....	13-37
➤ Student Activity Special Revenue Fund (Form 08)	39-46
➤ Charter Schools Special Revenue Fund (Form 09)	47-56
➤ Child Development Fund (Form 12)	57-64
➤ Cafeteria Special Revenue Fund (Form 13)	65-72
➤ Deferred Maintenance Fund (Form 14).....	73-80
➤ Special Reserve Fund for Other Than Capital Outlay Projects (Form 17).....	81-86
➤ Special Reserve Fund for Postemployment Benefits (Form 20)	87-92
➤ Building Fund (Form 21).....	93-101
➤ Capital Facilities Fund (Form 25).....	103-110
➤ County School Facilities Fund (Form 35)	111-118
➤ Special Reserve Fund for Capital Outlay Projects (Form 40)	119-126
➤ Capital Project Fund for Blended Component Units (Form 49).....	127-134
➤ Bond Interest and Redemption Fund (Form 51).....	135-141
➤ Debt Service Fund (Form 56)	143-149
➤ Self-Insurance Fund (Form 67).....	151-158
➤ Retiree Benefit Fund (Form 71).....	159-164
<u>Supplemental Information</u>	165
➤ Average Daily Attendance (Form A).....	167-170
➤ Indirect Cost Rate Worksheet (Form ICR)	171-175
➤ General Fund Multiyear Projections (Form MYPI).....	176-181
➤ Cash Flow	182-184
➤ Every Student Succeeds Act Maintenance of Effort Expenditures (Form ESMOE)	185-186
➤ Summary of Interfund Activities for All Funds (Form SIA).....	187-189
<u>Criteria and Standards Review (Form 01CS)</u>	191-221

INTRODUCTION

AND

OVERVIEW



S
A
U
S
D

2022-23 FIRST INTERIM



OCTOBER 2022

The District develops the budget each year by identifying the changes in revenue from the Local Control Funding Formula (LCFF) and expenditures that are continuing, mandated, or required for operations. The Local Control Accountability Plan (LCAP) is the guiding plan for programming any new funding that is available after balancing the revenue and expenditure projections. The LCAP plan process is the guiding point set by the Board of Education and the community in providing prioritization for new funding as it becomes available after meeting all obligations for continuing, mandated, or required for operations.

First Interim Report

Orange County Department of Education (OCDE), the District's oversight agency, provides guidance and direction as to which assumptions should reasonably be incorporated into the District's First Interim Report.

The key assumptions, explaining the variances between First Interim and July 1 Budget, included in the First Interim are as follows:

Revenue Adjustments:

- Increase in LCFF funding of \$26.12 million due to an increase of 466.93 funded ADA, resulting from a revision to our 2021-22 P-2 ADA that will be submitted in December to claim an additional 1,271.83 independent study ADA for SAVVA. The District is using an average of the most recent three priors' ADA. An increase in the LCFF base grant from 3.30% to 6.70% also contributes to an increase in the LCFF funding;
- Increase of \$17.61 million in federal revenue primarily due to prior year carryover of \$14.13 million for ESSER III funding, \$10.08 million for Title I, Title II, Title IV, ESSA/CSI, and American Rescue Plan (ARP) Homeless Children and Youth funding; decrease of \$2.23 million of special education and \$4.37 million of Head Start funding;
- Increase in other state revenue of \$65.96 million includes \$1.37 million increase in Lottery revenue and \$0.78 million in Prop 20 Lottery revenue projections, \$0.30 million Classified Schools Employee Grant, \$27.7 million award increase to new Learning Recovery Emergency Block Grant, \$24.2 million Arts, Music, and Instructional Materials Discretionary Block Grant, \$5.70 million California Community Schools Partnership Program (CCSPP) Grant, \$2.07 million additional funds allocated for FY 2021-22 Educator Effectiveness Block Grant, and \$3.84 million primarily due to prior year carryover;
- Increase in other local revenue of \$7.34 million consist of \$6.01 million budgeted for fair market value investment, STRS DBS Employer and Employee refunds, and \$1.33 million in prior year carryover funds;
- Increase in General Fund contributions of \$0.86 million include an increase of \$1.10 million to Ongoing and Major Maintenance Account, \$0.12 million Teaching Induction and Professional Support (TIPS), and \$0.32 million for Special Education; decrease of -\$0.68 million for Head Start;

Expense Adjustments:

- Increase of \$6.83 million in certificated staffing allocation consists of \$2.54 million due to new teacher positions and salary adjustments for teacher frozen positions, vacancies for active positions, extra duty, ongoing 4.75% salary increase, co-curriculum and coach stipends, and substitutes; increase of \$3.15 million for school counselors, librarians, coordinators, psychologists, and school nurses; increase of \$1.14 million for other certificated salaries such as resource teachers and instructional coaches;

Expense Adjustments (continued):

	FTE		FTE
New Positions	38.00	Frozen Positions	179.23
Asst Principal IV	2.00	Coordinator (Head Start)	1.00
Behavior Analyst	1.00	Coord of Human Resources	1.00
CLAS Teacher	15.00	Dir of Human Resources	1.00
Coord of Special Ed Svcs	2.00	Instructional Coach	48.00
Curriculum Specialist	1.00	Mild/Mod Teacher	18.00
Exec Dir of Human Resources	1.00	Mod/Severe Teacher	12.00
FACE Director-12	1.00	Principal I	1.00
Mod/Severe Teacher	7.00	School Counselor (TK-12)	25.00
Nurse	1.00	Teacher (Elem, HS, Int)	65.00
Principal II	1.00	Teacher ROP	7.23
Program Spec of Expanded Lrng-Acad Support-12	2.00		
Program Spec Special Ed	1.00		
School Social Worker	2.00		
Sr School Social Worker	1.00		

Position Conversions		FTE	FTE
FROM	3.00	TO	3.00
Teacher on Special Assignment (TOSA) - Edison	1.00	Asst Principal I	1.00
Teacher on Special Assignment (TOSA) - Harvey	1.00	Asst Principal I	1.00
Teacher on Special Assignment (TOSA) - Wilson	1.00	Asst Principal I	1.00

- Increase of \$2.41 million in classified staffing allocation consists of \$7.03 million of additional site supervisors, FACE liaison activity monitors, program specialists, licensed vocational nurse, and assistant directors for after school programs, senior restorative practice specialists, payroll and personnel technicians, extra duty, overtime, and 4.75% CSEA and management negotiated increase; decrease of -\$3.94 million due to instructional assistant and tutor vacancies; decrease -\$0.68 million due to other support positions such as site attendance technicians, library technicians, registrars, school site clerks, office managers, and other management vacancies;

	FTE		FTE
New Positions	262.73	Frozen Positions	400.14
Activity Monitor-9/5	0.98	Activity Monitor-12 (ECE)	1.00
Assoc Research Analyst-12	1.00	Activity Monitor-9/5	0.98
Asst Controller-12	1.00	After Sch Inst Prov-9/5	124.00
Asst Dir of Expanded Learning-12	2.00	Autism Paraprofessional-9/5	0.75
Autism Paraprofessional-9/5	9.00	AVID Tutor	31.01
Before Sch Inst Prov-9/5	14.50	Categorical Budget Analyst-12 (Sped)	1.00
Benefits Technician-12	1.00	Claims Asst-12	1.00
Budget Tech-12	2.00	Community Wkr-12 (Head Start)	8.00
Categorical Budget Analyst-12	1.00	Custodian-12	2.00
Classified Educational Research Analyst-12	1.00	Data Entry Tech-11	1.00
Controller-12	1.00	Early Learning Specialist-12 (Head Start)	2.00
Coord - Farm to School Prog-12	1.00	ERMHS Spec	2.00
Dept Secretary Expanded Learning-12	1.00	Inst Asst Bilit-9/5	71.15
Dept Spec-12	2.00	Inst Asst Sev Dis-9/5	1.00
Dir of Technology-12	1.00	Inst Asst Sp Ed-9/5	0.50
Executive Secretary-12	1.00	Lead Teacher ECE	11.00
Expanded Learning Tutor-9/5	9.38	Lead Teacher Head Start	7.00
Help Desk Tech-12	1.00	Parent Ed Spec-12	1.00

Expense Adjustments (continued):

New Positions	FTE	Frozen Positions	FTE
Inst Asst Sev Dis-9/5	8.25	Sr Admin Clerk-12	1.00
Inst Asst Visual Impaired-9/5	0.75	Sr Secretary-12	1.00
Lead Personnel Tech-12	1.00	Teacher Head Start	29.00
Licensed Vocational Nurse-9/5	0.75	Teacher Pre_School (ECE)	10.00
Mgr of Employee Benefits-12	1.00	Teacher Pre_School (Head Start)	5.00
Payroll Tech-12	1.00	Teacher State Pre_School (ECE)	1.00
Personnel Tech-12	3.00	Teacher State Pre_School (Head Start)	1.00
Pre-K Inst Provider-9/5	27.00	Teachers Aide-12 (ECE)	21.00
Program Spec of Expanded Lrng-Enrchment-12	2.00	Teachers Aide-9/5 (ECE)	27.75
Risk Management Tech-12	1.00	Teachers Aide-9/5 (Head Start)	14.00
Site Clerk-10/5	0.75		
Site Coordinator-10	39.00		
Site Supervisor-ELOP-12	41.00		
Sr Programmer Analyst-12	1.00		

Position Conversions	FTE		FTE
FROM	57.69	TO	57.69
Buyer-12	1.00	Sr Buyer-12	1.00
Claims Asst-12	1.00	Risk Management Tech-12	1.00
Coord of Extended Learning Prg-12	1.00	Coord of Expanded Learning-12	1.00
Extended Learning Field Supvr-12	6.00	Expanded Learning Field Supvr-12	6.00
Human Resources Director-12	1.00	Exec Dir of Employee Relations-12	1.00
Occupational Therapist-9/5	13.00	Occupational Therapist-10	13.00
Physical Therapist-9/5	3.00	Physical Therapist-10	3.00
Site Clerk-10/5 (SAVA)	0.75	Sch Off Asst Elem-10/5	0.75
Library Media Tech-10.5, 7 hrs.	0.88	Library Media Tech-10/5, 8 hrs.	30.94
Library Media Tech-10.5, 6 hrs.	8.25		
Library Media Tech-10.5, 5.75 hrs.	17.31		
Library Media Tech-10, 6 hrs.	4.50		

- Decrease of \$4.58 million in employee benefits due to salary and vacancy adjustments;
- Increase of \$18.58 million in books and supplies consists of \$2.04 million for student furniture replacement; increase of \$1.64 million in restricted lottery funds for textbooks; increase of \$14.90 million in supplies and materials such as purchase of instructional materials and computers for all K-12 and dual enrollment classes, Chromebooks, tablets for E-Business Academy, robotic kits, baile folklorico outfits and shoes, library chairs for Segerstrom High School, walkie talkies for Godinez Fundamental High, 3D laser printers for Century High School and custodial supplies;
- Increase \$27.13 million consists of \$23.34 million for contracts and consulting services such as Verizon hotspots to support virtual learning, Arbitary for after school sport expenses, Maxim Healthcare to support health care needs, bus and fieldtrip transportation services, software licenses, college tours, and recruitment advertising; increase of \$1.07 million to support professional development to cover travel and conference fees; increase of \$0.82 million for child nutrition kitchen; increase of \$1.90 million in maintenance services contracts such as paging system for Pio Pico Elementary and Segerstrom High tennis courts, rentals and ground service repairs;
- Increase of \$2.23 million in capital outlay consists of \$1.15 million for portable renovation for full-day Engage 360 classroom and wellness Center, contraction/modernization of EOC, costs for relocating Teaching and Learning to former PSS Building, purchase of food truck for Culinary Arts for Valley High School, and two Anatomage tables for Patient Care Pathways at Godinez and Santa Ana High Schools; increase of \$1.08 million for HVAC upgrades and RCA construction costs for project #1-81-XX;

Expense Adjustments (continued):

- Increase of \$377 thousand for indirect costs for carryover budget adjustments and new grants and entitlements budgeted;
- Increase in interfund transfers out of \$0.80 million to Fund 40 Special Reserve Fund for Capital Outlay Projects for local match for State Facilities Program grants.

Labor Contract Negotiations:

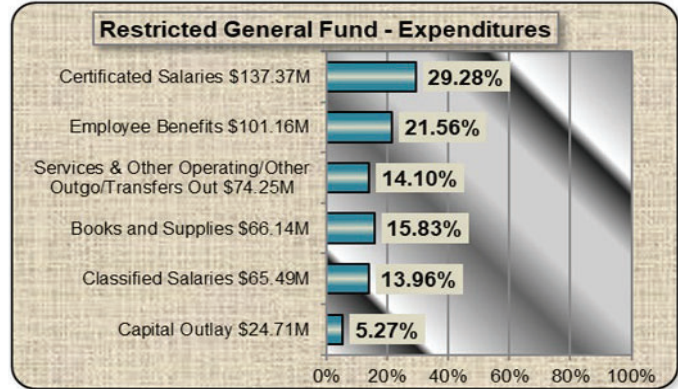
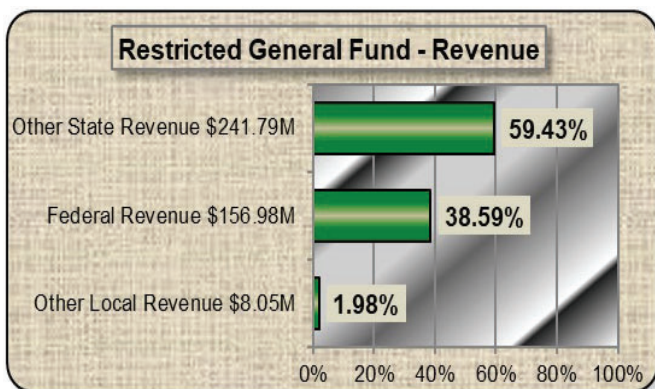
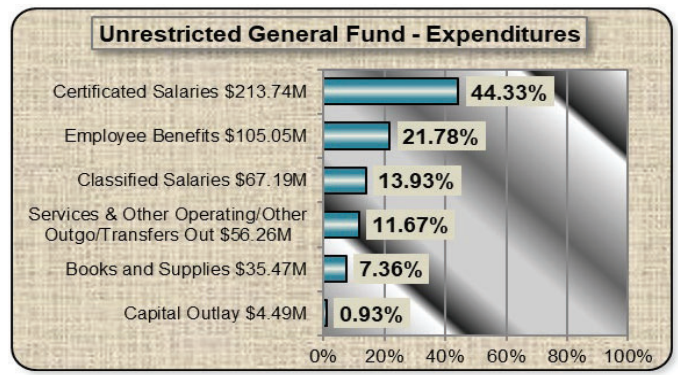
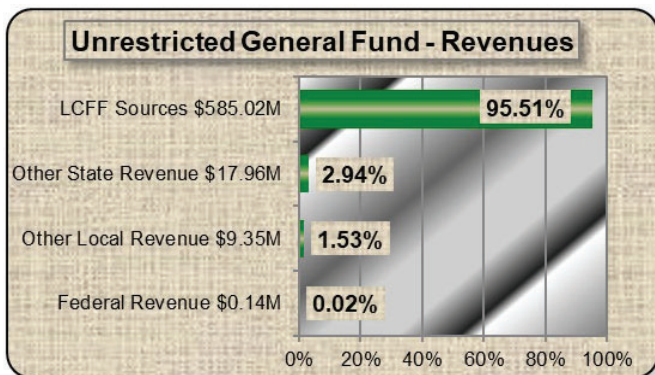
- Negotiations with SAEA and CSEA have already started for 2022-23.

Cash Flow Considerations:

- The District projects a positive cash flow for 2022-23, 2023-24, and 2024-25 without any borrowing. The District continues to diligently monitor its cash flow.

First Interim Budget Data

To represent the District’s budget in a more readable format, the following bar charts identify the various elements of the 2022-23 budgets for the unrestricted and restricted general funds (i.e. the General Fund or Fund 01).



First Interim Budget – All Funds

In addition to the General Fund, the District has other funds that are utilized for specific purposes. In the table below, you will see a summary of the District budget for all other funds at the First Interim Budget.

Funds are allocated to the District based upon several criteria. The State requires that various funds be maintained for the proper accounting of revenue and expenditure activities carried out within the various funds. The “fund type” is important because it determines how the financial resources must be spent.

Fund #	Fund Name	Total Budget Expenditures Incl. Other Financing Sources/Uses (\$ in million)
01	General Fund, Unrestricted & Restricted	\$951.33
09	Charter Schools Special Revenue Fund	6.93
12	Child Development Fund	17.89
13	Cafeteria Fund	48.16
14	Deferred Maintenance Fund	3.43
17	Special Reserve Fund for Other Than Capital Outlay Projects	0.00
20	Special Reserve for Postemployment Benefits	0.00
21	Building Fund	35.12
25	Capital Facilities Fund	3.01
35	County School Facilities Fund	9.64
40	Special Reserve Fund for Capital Outlay	3.95
49	Capital Project Fund for Blended Component Units	0.00
51	Bond Interest & Redemption Fund	21.06
56	Debt Service Fund	7.79
67	Self-Insurance Fund	21.02
71	Retiree Benefit Fund	0.00
	Total	\$1,129.33

District Multiyear Projections – General Fund

Multiyear projections (MYPs) are required by AB1200 and AB2756. It is the obligation of the school district to show that it will be able to meet its financial obligations in the current year and two subsequent fiscal years. A barometer of a district's financial strength is the district's unrestricted reserve percentage. Districts the size of SAUSD are required to maintain unrestricted reserves of at least 2% or roughly \$19.0 million. While \$19.0 million is

a significant amount, the reserve is less than two weeks payroll, with monthly payroll of approximately \$60 million.

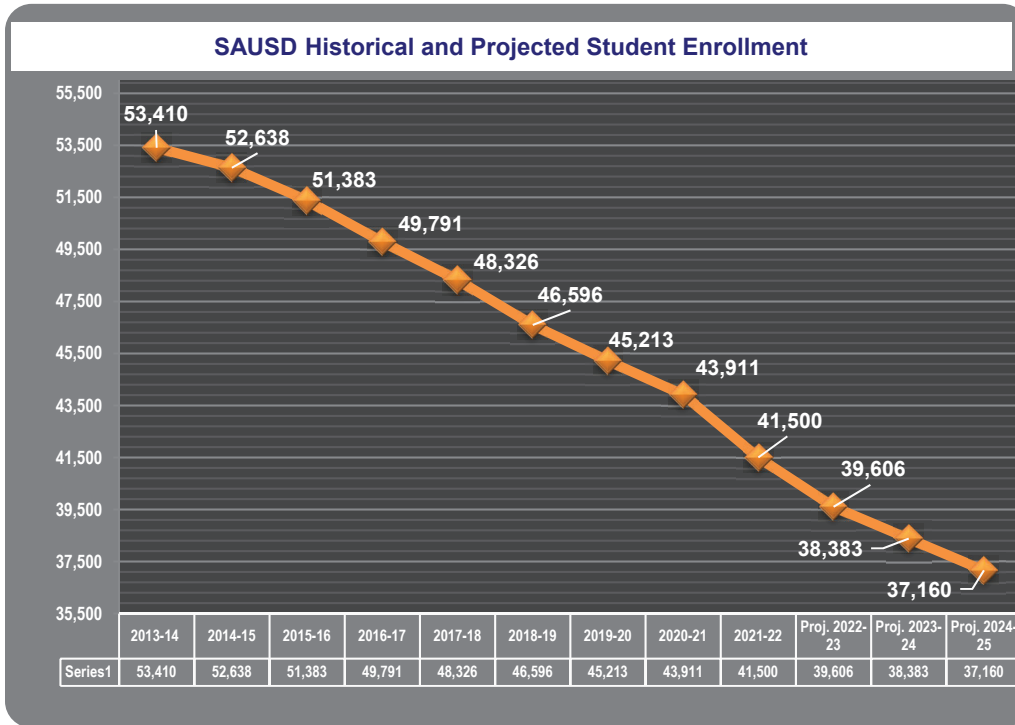
The multiyear projections were adjusted, beginning in 2023-24 to account for major variances:

- Decrease in certificated staffing of -\$39.00 million mostly due to the depletion of ESSER funds as well as an increase in step/column adjustments;
- Decrease in classified staffing of -\$6.65 million mostly due to the depletion of ESSER funds as well as an increase in step/column adjustments;
- Decrease in employee benefits of -\$6.89 million due to the above salary adjustments;
- Decrease in books and supplies of -\$40.48 million mainly due to not budgeting Title I and Title III LEP carryover; a depletion of ESSER and CTE Incentive Grant program funds; a removal of textbooks adoption budget, and various budget adjustments;
- Decrease in services and other operating expenditures of -\$25.95 million mostly related to COVID-19 funds, Title I and Title III LEP carryover; a depletion of ESSER and CTE Incentive Grant program funds; and various budget adjustments;
- Decrease in capital outlay of -\$25.21 million mostly for HVAC, departments renovation, and purchase of bindery equipment and laser engraver and printer for Logistics department;
- Decrease in interfund transfers out of -\$0.80 million mostly due to a one-time transfer for the local match for State Facilities Program Grants;

The District utilizes LCFF COLA of 5.38% and 4.02% for 2023-24 and 2024-25 for planning purposes, respectively. Revenue is projected to decrease in 2023-24 by -\$15.47 million, reflecting a decrease of -2,614.06 in funded ADA. In 2024-25 the revenue is projected to decrease by -\$20.54 million, reflecting a decrease of -2,983.24 in funded ADA. Federal revenue is projected to decrease by -\$119.26 million mainly for Title programs and COVID-19 funds. State revenue is projected to decrease by -\$110.33 million mainly for Universal Pre-K Planning and Implementation Grant, Educator Effectiveness, CTE Incentive Grant, Instructional Materials, Learning Recovery Emergency Block Grant, and Arts, Music, and Instructional Materials Discretionary Block Grant. Local revenue is projected to decrease by -\$0.77 million mainly for K12 Strong Workforce Program and OCDE TUPE Grant.

The State funds districts based on students who attend school.

- Student Enrollment. The District has experienced enrollment loss in 18 of the last 19 years since 2003-04. The District anticipates losing 1,223 students in 2023-24 and an additional 1,223 in 2024-25. The projected decline in student enrollment is reflected in revenue projections for the First Interim Budget.



SAUSD is submitting a positive certification to the State based on revenue and expenditure assumptions that the District will be able to meet its General Fund obligations in the current and two subsequent fiscal years.

COMBINED GENERAL FUND			
(\$s in Millions)	2022-23	2023-24	2024-25
Beginning Fund Balance	\$272.06	\$340.02	\$306.97
Revenues	\$1,019.29	\$773.45	\$751.84
Expenditures	\$951.33	\$806.50	\$768.85
Proposed Ongoing Reduction	\$0	\$0	\$0
Net Increase/(Decrease)	\$67.96	<\$33.05>	<\$17.01>
Projected Ending Fund Balance	\$340.02	\$306.97	\$289.96
Components of Projected Ending Fund Balance			
Stabilization Arrangements			
Revolving Cash/Stores	\$1.19	\$1.19	\$1.19
Other Commitments	\$117.39	\$117.39	\$117.39
Other Designations	\$68.74	\$72.25	\$73.21
Restricted Reserves	\$133.67	\$100.01	\$82.79
Unrestricted Reserve	\$19.03	\$16.13	\$15.38
Unrestricted Reserve %	2.0%	2.0%	2.0%
Undesignated/Unappropriated	\$0.00	\$0.00	\$0.00

For more information on SAUSD budget, please use the following link: <http://www.sausd.us/Page/434>

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: [Signature]
District Superintendent or Designee

Date: 12/15/2022

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: 12-13-2022

Signed: [Signature]
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- 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: Swandayani Singgih
Title: Director, Budget

Telephone: 714-558-5652
E-mail: swandayani.singgih@sausd.us

Criteria and Standards Review Summary

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

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

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		X
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		n/a
		• Certificated? (Section S8A, Line 3)		n/a
		• Classified? (Section S8B, Line 3)		
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

**OPERATING
FUNDS
UNRESTRICTED
AND
RESTRICTED**



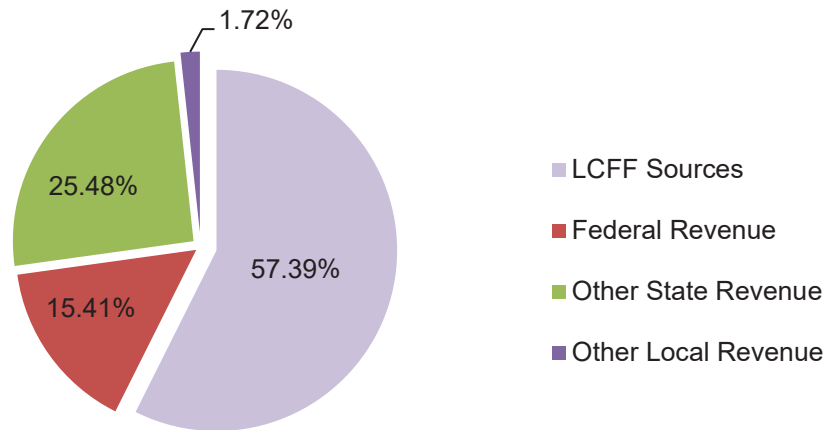
S
A
U
S
D

COMBINED GENERAL FUND (01)

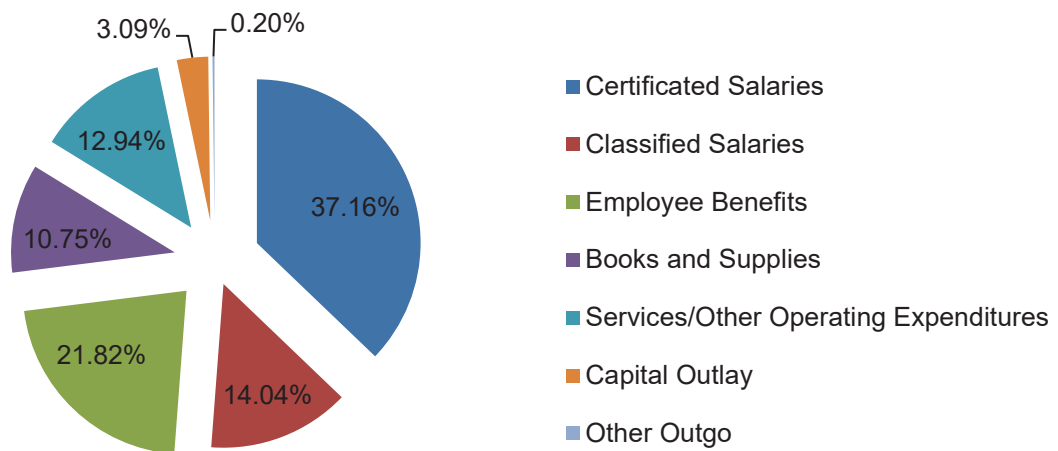
Unrestricted and Restricted



The General Fund is the general operating fund of the District with the largest revenue coming from State Local Control Funding Formula (LCFF) sources (57.39%). Total projected revenue is \$1.02 billion.



The combined General Fund is used to account for financial activities, except those that are required to be accounted for in another fund. Employee’s salaries and benefits represent the largest expenditures (73.02%). Total projected expenditures are \$944.96 million. In addition, the District transfers dollars to other funds totaling \$6.37 million for Certificates of Participation, Qualified Zone Academy Bonds, Advanced Learning Academy, Nutrition Services, and a local match for State Facilities Program Grants (board approved 08-23-2022).



The District relies on State revenue to run its daily operations in educating our students. The District projects to have a positive fund balance of approximately \$340.02 million, which includes \$133.67 million in restricted fund balances and \$4.30 million for fair market value in investments. In order to meet the 10% reserve cap as imposed by Education Code Section 42127.01(a) effective with the adoption of the 2022-23 budget the District set aside \$117.39 million in other commitments for general fund mitigation for declining enrollment as well as for pending claim liability.

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	558,901,626.09	558,901,626.09	129,725,109.06	585,018,818.00	26,117,191.91	4.7%
2) Federal Revenue		8100-8299	139,502,178.61	139,502,178.61	31,451,451.76	157,114,802.89	17,612,624.28	12.6%
3) Other State Revenue		8300-8599	193,795,735.87	193,795,735.87	32,587,800.79	259,752,366.36	65,956,630.49	34.0%
4) Other Local Revenue		8600-8799	10,060,045.62	10,060,045.62	9,058,545.11	17,401,404.65	7,341,359.03	73.0%
5) TOTAL, REVENUES			902,259,586.19	902,259,586.19	202,822,906.72	1,019,287,391.90		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	344,286,482.57	344,286,482.57	88,947,003.44	351,117,954.41	(6,831,471.84)	-2.0%
2) Classified Salaries		2000-2999	130,266,933.48	130,266,933.48	24,857,819.89	132,676,024.35	(2,409,090.87)	-1.8%
3) Employee Benefits		3000-3999	210,791,289.27	210,791,289.27	36,631,388.87	206,211,813.05	4,579,476.22	2.2%
4) Books and Supplies		4000-4999	83,035,730.57	83,035,730.57	5,854,537.17	101,610,049.56	(18,574,318.99)	-22.4%
5) Services and Other Operating Expenditures		5000-5999	95,159,138.43	95,159,138.43	28,623,287.37	122,285,694.20	(27,126,555.77)	-28.5%
6) Capital Outlay		6000-6999	26,971,334.28	26,971,334.28	208,277.27	29,202,127.11	(2,230,792.83)	-8.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,547,598.00	4,547,598.00	423,209.68	4,547,598.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,319,063.09)	(2,319,063.09)	0.00	(2,696,115.21)	377,052.12	-16.3%
9) TOTAL, EXPENDITURES			892,739,443.51	892,739,443.51	185,545,523.69	944,955,145.47		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,520,142.68	9,520,142.68	17,277,383.03	74,332,246.43		
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	5,574,627.86	5,574,627.86	5,388,502.30	6,374,627.86	(800,000.00)	-14.4%
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			(5,574,627.86)	(5,574,627.86)	(5,388,502.30)	(6,374,627.86)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,945,514.82	3,945,514.82	11,888,880.73	67,957,618.57		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	250,910,959.78	250,910,959.78		275,590,707.68	24,679,747.90	9.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			250,910,959.78	250,910,959.78		275,590,707.68		
d) Other Restatements		9795	0.00	0.00		(3,529,209.00)	(3,529,209.00)	New
e) Adjusted Beginning Balance (F1c + F1d)			250,910,959.78	250,910,959.78		272,061,498.68		
2) Ending Balance, June 30 (E + F1e)			254,856,474.60	254,856,474.60		340,019,117.25		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	190,000.00	190,000.00		190,000.00		
Stores		9712	1,000,000.00	1,000,000.00		1,000,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	47,002,383.60	47,002,383.60		133,674,989.22		
c) Committed								

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)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	117,390,146.65	117,390,146.65		117,390,146.65		
General Fund Mitigation for Declining Enrollment	0000	9760				105,390,146.65		
Pending Claim Liability	0000	9760				12,000,000.00		
d) Assigned								
Other Assignments		9780	21,438,848.41	21,438,848.41		68,737,385.91		
010033 Godinez Rental Fees	0000	9780				101,586.63		
010051 PARS SRP 2021	0000	9780				12,461,485.11		
010052 Walker/Roosevelt Joint Use	0000	9780				300,000.00		
010072 SPED Early Intervention Preschool Grant	0000	9780				1,997,704.30		
010076 E-Rate Category 2	0000	9780				10,706,020.00		
010803 Instructional Materials	0000	9780				6,980,059.32		
010910 Technology Refresh	0000	9780				2,364,892.57		
SPED Out of State Transportation Liability	0000	9780				2,000,000.00		
Fiscal Stabilization	0000	9780				27,522,617.94		
Fair Value of Investments	0000	9780				4,303,020.04		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	17,966,281.43	17,966,281.43		19,026,595.47		
Unassigned/Unappropriated Amount		9790	49,868,814.51	49,868,814.51		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	340,833,863.09	340,833,863.09	92,310,616.00	361,555,120.00	20,721,256.91	6.1%
Education Protection Account State Aid - Current Year		8012	40,655,352.00	40,655,352.00	28,570,694.00	40,655,352.00	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	535,189.00	535,189.00	0.00	546,489.00	11,300.00	2.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	119,376,879.49	119,376,879.49	1,144,630.38	122,067,427.00	2,690,547.51	2.3%
Unsecured Roll Taxes		8042	6,822,291.00	6,822,291.00	4,521,010.81	7,380,143.00	557,852.00	8.2%
Prior Years' Taxes		8043	1,856,653.00	1,856,653.00	854,287.13	2,078,041.00	221,388.00	11.9%
Supplemental Taxes		8044	5,410,140.00	5,410,140.00	3,749,098.74	6,813,583.00	1,403,443.00	25.9%
Education Revenue Augmentation Fund (ERAF)		8045	48,353,118.51	48,353,118.51	3,602,120.00	45,351,654.00	(3,001,464.51)	-6.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	18,513,013.00	18,513,013.00	0.00	22,025,882.00	3,512,869.00	19.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			582,356,499.09	582,356,499.09	134,752,457.06	608,473,691.00	26,117,191.91	4.5%
LCFF 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)
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(1,000,000.00)	(1,000,000.00)	0.00	(1,000,000.00)	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	(22,454,873.00)	(22,454,873.00)	(5,027,348.00)	(22,454,873.00)	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			558,901,626.09	558,901,626.09	129,725,109.06	585,018,818.00	26,117,191.91	4.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,678,896.00	9,678,896.00	0.00	9,678,896.00	0.00	0.0%
Special Education Discretionary Grants		8182	3,447,646.00	3,447,646.00	278,205.37	1,216,129.00	(2,231,517.00)	-64.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	17,719,129.78	17,719,129.78	0.00	22,724,760.89	5,005,631.11	28.2%
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	1,844,914.00	1,844,914.00	0.00	1,533,536.00	(311,378.00)	-16.9%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	(.36)	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	2,018,016.00	2,018,016.00	508,604.04	4,688,570.04	2,670,554.04	132.3%
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	5,677,578.56	5,677,578.56	649,824.80	7,912,200.55	2,234,621.99	39.4%
Career and Technical Education	3500-3599	8290	413,144.00	413,144.00	0.00	413,144.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	98,702,854.27	98,702,854.27	30,014,817.91	108,947,566.41	10,244,712.14	10.4%
TOTAL, FEDERAL REVENUE			139,502,178.61	139,502,178.61	31,451,451.76	157,114,802.89	17,612,624.28	12.6%
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	38,173,984.09	38,173,984.09	11,985,654.00	38,173,984.09	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	458,870.00	458,870.00	136,912.00	458,870.00	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%

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)
Mandated Costs Reimbursements		8550	1,671,632.00	1,671,632.00	0.00	1,671,632.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	8,868,060.00	8,868,060.00	2,234,787.95	11,027,184.00	2,159,124.00	24.3%
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	9,812,309.57	9,812,309.57	0.00	9,812,309.57	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,525,053.00	1,525,053.00	1,547,180.23	1,798,238.43	273,185.43	17.9%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	75,000.00	75,000.00	27,500.00	178,719.88	103,719.88	138.3%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	133,210,827.21	133,210,827.21	16,655,766.61	196,631,428.39	63,420,601.18	47.6%
TOTAL, OTHER STATE REVENUE			193,795,735.87	193,795,735.87	32,587,800.79	259,752,366.36	65,956,630.49	34.0%
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	1,883.24	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	30,000.00	30,000.00	356.35	30,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	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	1,295,398.82	1,295,398.82	376,331.06	1,295,398.82	0.00	0.0%
Interest		8660	750,000.00	750,000.00	655,572.38	750,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	4,303,020.04	4,303,020.04	4,303,020.04	New
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	163,020.53	163,020.53	25,550.92	391,099.80	228,079.27	139.9%
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%

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 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	6,447,427.27	6,447,427.27	3,695,831.12	9,257,686.99	2,810,259.72	43.6%
Tuition		8710	1,374,199.00	1,374,199.00	0.00	1,374,199.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,060,045.62	10,060,045.62	9,058,545.11	17,401,404.65	7,341,359.03	73.0%
TOTAL, REVENUES			902,259,586.19	902,259,586.19	202,822,906.72	1,019,287,391.90	117,027,805.71	13.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	259,190,756.76	259,190,756.76	65,458,085.51	261,731,659.82	(2,540,903.06)	-1.0%
Certificated Pupil Support Salaries		1200	33,509,345.26	33,509,345.26	8,565,875.00	36,193,306.01	(2,683,960.75)	-8.0%
Certificated Supervisors' and Administrators' Salaries		1300	26,665,810.00	26,665,810.00	9,591,274.25	27,135,360.96	(469,550.96)	-1.8%
Other Certificated Salaries		1900	24,920,570.55	24,920,570.55	5,331,768.68	26,057,627.62	(1,137,057.07)	-4.6%
TOTAL, CERTIFICATED SALARIES			344,286,482.57	344,286,482.57	88,947,003.44	351,117,954.41	(6,831,471.84)	-2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	49,002,752.99	49,002,752.99	6,725,268.06	45,254,311.81	3,748,441.18	7.6%
Classified Support Salaries		2200	34,555,760.47	34,555,760.47	7,983,932.33	34,777,637.38	(221,876.91)	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	8,050,494.04	8,050,494.04	2,064,908.52	9,226,646.75	(1,176,152.71)	-14.6%
Clerical, Technical and Office Salaries		2400	27,265,900.62	27,265,900.62	6,185,589.30	27,289,939.43	(24,038.81)	-0.1%
Other Classified Salaries		2900	11,392,025.36	11,392,025.36	1,898,121.68	16,127,488.98	(4,735,463.62)	-41.6%
TOTAL, CLASSIFIED SALARIES			130,266,933.48	130,266,933.48	24,857,819.89	132,676,024.35	(2,409,090.87)	-1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	96,598,189.12	96,598,189.12	11,261,636.28	92,836,669.02	3,761,520.10	3.9%
PERS		3201-3202	30,295,988.47	30,295,988.47	6,248,437.23	29,614,973.07	681,015.40	2.2%
OASDI/Medicare/Alternative		3301-3302	14,570,196.79	14,570,196.79	(77,352.10)	14,761,459.06	(191,262.27)	-1.3%
Health and Welfare Benefits		3401-3402	66,709,163.28	66,709,163.28	18,771,625.79	66,603,160.72	106,002.56	0.2%
Unemployment Insurance		3501-3502	2,617,741.70	2,617,741.70	427,041.67	2,395,551.18	222,190.52	8.5%
Workers' Compensation		3601-3602	9.91	9.91	0.00	0.00	9.91	100.0%
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			210,791,289.27	210,791,289.27	36,631,388.87	206,211,813.05	4,579,476.22	2.2%

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)
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	17,100,000.00	17,100,000.00	610,904.02	18,747,107.21	(1,647,107.21)	-9.6%
Books and Other Reference Materials		4200	366,448.00	366,448.00	30,719.69	563,656.45	(197,208.45)	-53.8%
Materials and Supplies		4300	55,327,401.94	55,327,401.94	4,310,206.53	69,032,308.21	(13,704,906.27)	-24.8%
Noncapitalized Equipment		4400	9,041,880.63	9,041,880.63	812,246.68	12,066,977.69	(3,025,097.06)	-33.5%
Food		4700	1,200,000.00	1,200,000.00	90,460.25	1,200,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			83,035,730.57	83,035,730.57	5,854,537.17	101,610,049.56	(18,574,318.99)	-22.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	26,187,859.04	26,187,859.04	4,014,616.32	36,274,135.96	(10,086,276.92)	-38.5%
Travel and Conferences		5200	1,783,375.24	1,783,375.24	249,950.76	2,234,797.00	(451,421.76)	-25.3%
Dues and Memberships		5300	436,984.99	436,984.99	167,812.72	487,991.53	(51,006.54)	-11.7%
Insurance		5400-5450	5,356,043.00	5,356,043.00	5,354,043.00	5,523,509.74	(167,466.74)	-3.1%
Operations and Housekeeping Services		5500	11,189,069.00	11,189,069.00	4,228,451.27	11,063,169.00	125,900.00	1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,701,975.56	8,701,975.56	1,068,980.14	10,784,198.65	(2,082,223.09)	-23.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	56,250.00	56,250.00	20,451.90	26,750.00	29,500.00	52.4%
Professional/Consulting Services and Operating Expenditures		5800	38,932,784.35	38,932,784.35	13,085,406.01	53,032,114.46	(14,099,330.11)	-36.2%
Communications		5900	2,514,797.25	2,514,797.25	433,575.25	2,859,027.86	(344,230.61)	-13.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			95,159,138.43	95,159,138.43	28,623,287.37	122,285,694.20	(27,126,555.77)	-28.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	27,999.50	27,999.50	0.00	31,127.50	(3,128.00)	-11.2%
Buildings and Improvements of Buildings		6200	23,340,943.79	23,340,943.79	22,485.92	25,115,575.19	(1,774,631.40)	-7.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,313,390.99	1,313,390.99	162,578.71	1,766,424.42	(453,033.43)	-34.5%
Equipment Replacement		6500	2,289,000.00	2,289,000.00	23,212.64	2,289,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			26,971,334.28	26,971,334.28	208,277.27	29,202,127.11	(2,230,792.83)	-8.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
		7130	7,000.00	7,000.00	0.00	7,000.00	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	4,540,598.00	4,540,598.00	423,209.68	4,540,598.00	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%

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)
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,547,598.00	4,547,598.00	423,209.68	4,547,598.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(2,319,063.09)	(2,319,063.09)	0.00	(2,696,115.21)	377,052.12	-16.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,319,063.09)	(2,319,063.09)	0.00	(2,696,115.21)	377,052.12	-16.3%
TOTAL, EXPENDITURES			892,739,443.51	892,739,443.51	185,545,523.69	944,955,145.47	(52,215,701.96)	-5.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	1,464,629.00	1,464,629.00	1,464,629.00	2,264,629.00	(800,000.00)	-54.6%
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	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,099,998.86	4,099,998.86	3,923,873.30	4,099,998.86	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,574,627.86	5,574,627.86	5,388,502.30	6,374,627.86	(800,000.00)	-14.4%
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%

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 Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,574,627.86)	(5,574,627.86)	(5,388,502.30)	(6,374,627.86)	800,000.00	-14.4%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	558,901,626.09	558,901,626.09	129,725,109.06	585,018,818.00	26,117,191.91	4.7%
2) Federal Revenue		8100-8299	136,300.00	136,300.00	34,565.70	136,300.00	0.00	0.0%
3) Other State Revenue		8300-8599	63,642,020.85	63,642,020.85	1,995,798.94	17,958,991.69	(45,683,029.16)	-71.8%
4) Other Local Revenue		8600-8799	3,338,010.82	3,338,010.82	8,563,869.88	9,352,412.83	6,014,402.01	180.2%
5) TOTAL, REVENUES			626,017,957.76	626,017,957.76	140,319,343.58	612,466,522.52		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	215,112,625.23	215,112,625.23	58,935,755.81	213,743,813.83	1,368,811.40	0.6%
2) Classified Salaries		2000-2999	67,870,634.22	67,870,634.22	14,107,750.74	67,189,496.65	681,137.57	1.0%
3) Employee Benefits		3000-3999	107,179,591.00	107,179,591.00	20,132,384.73	105,049,817.50	2,129,773.50	2.0%
4) Books and Supplies		4000-4999	38,412,378.47	38,412,378.47	2,930,360.00	35,468,095.09	2,944,283.38	7.7%
5) Services and Other Operating Expenditures		5000-5999	58,475,331.01	58,475,331.01	22,080,633.52	62,906,166.45	(4,430,835.44)	-7.6%
6) Capital Outlay		6000-6999	3,344,474.49	3,344,474.49	201,426.27	4,491,739.31	(1,147,264.82)	-34.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,374,481.00	1,374,481.00	378,754.00	1,374,481.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(10,959,215.94)	(10,959,215.94)	(841.11)	(14,396,888.66)	3,437,672.72	-31.4%
9) TOTAL, EXPENDITURES			480,810,299.48	480,810,299.48	118,766,223.96	475,826,721.17		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			145,207,658.28	145,207,658.28	21,553,119.62	136,639,801.35		
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	5,574,627.86	5,574,627.86	5,388,502.30	6,374,627.86	(800,000.00)	-14.4%
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	(111,783,744.23)	(111,783,744.23)	0.00	(112,646,326.82)	(862,582.59)	0.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(117,358,372.09)	(117,358,372.09)	(5,388,502.30)	(119,020,954.68)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			27,849,286.19	27,849,286.19	16,164,617.32	17,618,846.67		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	180,004,804.81	180,004,804.81		188,725,281.36	8,720,476.55	4.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			180,004,804.81	180,004,804.81		188,725,281.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			180,004,804.81	180,004,804.81		188,725,281.36		
2) Ending Balance, June 30 (E + F1e)			207,854,091.00	207,854,091.00		206,344,128.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	190,000.00	190,000.00		190,000.00		
Stores		9712	1,000,000.00	1,000,000.00		1,000,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		

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)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	117,390,146.65	117,390,146.65		117,390,146.65		
General Fund Mitigation for Declining Enrollment	0000	9760				105,390,146.65		
Pending Claim Liability	0000	9760				12,000,000.00		
d) Assigned								
Other Assignments		9780	21,438,848.41	21,438,848.41		68,737,385.91		
010033 Godinez Rental Fees	0000	9780				101,586.63		
010051 PARS SRP 2021	0000	9780				12,461,485.11		
010052 Walker/Roosevelt Joint Use	0000	9780				300,000.00		
010072 SPED Early Intervention Preschool Grant	0000	9780				1,997,704.30		
010076 E-Rate Category 2	0000	9780				10,706,020.00		
010803 Instructional Materials	0000	9780				6,980,059.32		
010910 Technology Refresh	0000	9780				2,364,892.57		
SPED Out of State Transportation Liability	0000	9780				2,000,000.00		
Fiscal Stabilization	0000	9780				27,522,617.94		
Fair Value of Investments	0000	9780				4,303,020.04		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	17,966,281.43	17,966,281.43		19,026,595.47		
Unassigned/Unappropriated Amount		9790	49,868,814.51	49,868,814.51		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	340,833,863.09	340,833,863.09	92,310,616.00	361,555,120.00	20,721,256.91	6.1%
Education Protection Account State Aid - Current Year		8012	40,655,352.00	40,655,352.00	28,570,694.00	40,655,352.00	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	535,189.00	535,189.00	0.00	546,489.00	11,300.00	2.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	119,376,879.49	119,376,879.49	1,144,630.38	122,067,427.00	2,690,547.51	2.3%
Unsecured Roll Taxes		8042	6,822,291.00	6,822,291.00	4,521,010.81	7,380,143.00	557,852.00	8.2%
Prior Years' Taxes		8043	1,856,653.00	1,856,653.00	854,287.13	2,078,041.00	221,388.00	11.9%
Supplemental Taxes		8044	5,410,140.00	5,410,140.00	3,749,098.74	6,813,583.00	1,403,443.00	25.9%
Education Revenue Augmentation Fund (ERAF)		8045	48,353,118.51	48,353,118.51	3,602,120.00	45,351,654.00	(3,001,464.51)	-6.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	18,513,013.00	18,513,013.00	0.00	22,025,882.00	3,512,869.00	19.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			582,356,499.09	582,356,499.09	134,752,457.06	608,473,691.00	26,117,191.91	4.5%

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)
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(1,000,000.00)	(1,000,000.00)	0.00	(1,000,000.00)	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	(22,454,873.00)	(22,454,873.00)	(5,027,348.00)	(22,454,873.00)	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			558,901,626.09	558,901,626.09	129,725,109.06	585,018,818.00	26,117,191.91	4.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	136,300.00	136,300.00	34,565.70	136,300.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			136,300.00	136,300.00	34,565.70	136,300.00	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		

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)
Mandated Costs Reimbursements		8550	1,671,632.00	1,671,632.00	0.00	1,671,632.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,339,885.00	6,339,885.00	1,446,573.14	7,710,794.19	1,370,909.19	21.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	55,630,503.85	55,630,503.85	549,225.80	8,576,565.50	(47,053,938.35)	-84.6%
TOTAL, OTHER STATE REVENUE			63,642,020.85	63,642,020.85	1,995,798.94	17,958,991.69	(45,683,029.16)	-71.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	30,000.00	30,000.00	356.35	30,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	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	588,010.82	588,010.82	62,156.35	588,010.82	0.00	0.0%
Interest		8660	750,000.00	750,000.00	655,572.38	750,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	4,303,020.04	4,303,020.04	4,303,020.04	New
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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	1,970,000.00	1,970,000.00	3,542,764.76	3,681,381.97	1,711,381.97	86.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,338,010.82	3,338,010.82	8,563,869.88	9,352,412.83	6,014,402.01	180.2%
TOTAL, REVENUES			626,017,957.76	626,017,957.76	140,319,343.58	612,466,522.52	(13,551,435.24)	-2.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	176,113,571.44	176,113,571.44	45,797,496.34	174,295,993.30	1,817,578.14	1.0%
Certificated Pupil Support Salaries		1200	10,421,846.80	10,421,846.80	3,041,322.28	10,657,928.44	(236,081.64)	-2.3%
Certificated Supervisors' and Administrators' Salaries		1300	22,225,366.07	22,225,366.07	8,067,503.99	22,242,958.92	(17,592.85)	-0.1%
Other Certificated Salaries		1900	6,351,840.92	6,351,840.92	2,029,433.20	6,546,933.17	(195,092.25)	-3.1%
TOTAL, CERTIFICATED SALARIES			215,112,625.23	215,112,625.23	58,935,755.81	213,743,813.83	1,368,811.40	0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,937,528.85	5,937,528.85	786,891.67	6,131,028.91	(193,500.06)	-3.3%
Classified Support Salaries		2200	24,411,289.65	24,411,289.65	5,531,726.28	24,480,821.76	(69,532.11)	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	6,018,123.76	6,018,123.76	1,248,047.63	5,072,780.40	945,343.36	15.7%
Clerical, Technical and Office Salaries		2400	23,698,155.74	23,698,155.74	5,388,108.53	23,434,372.52	263,783.22	1.1%
Other Classified Salaries		2900	7,805,536.22	7,805,536.22	1,152,976.63	8,070,493.06	(264,956.84)	-3.4%
TOTAL, CLASSIFIED SALARIES			67,870,634.22	67,870,634.22	14,107,750.74	67,189,496.65	681,137.57	1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	40,796,588.81	40,796,588.81	5,793,396.86	40,004,830.76	791,758.05	1.9%
PERS		3201-3202	15,621,395.44	15,621,395.44	3,368,661.67	15,579,197.90	42,197.54	0.3%
OASDI/Medicare/Alternative		3301-3302	7,846,443.59	7,846,443.59	(1,378,706.16)	7,813,021.71	33,421.88	0.4%
Health and Welfare Benefits		3401-3402	41,250,538.82	41,250,538.82	12,122,348.85	40,263,177.90	987,360.92	2.4%
Unemployment Insurance		3501-3502	1,664,614.43	1,664,614.43	226,683.51	1,389,589.23	275,025.20	16.5%
Workers' Compensation		3601-3602	9.91	9.91	0.00	0.00	9.91	100.0%
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			107,179,591.00	107,179,591.00	20,132,384.73	105,049,817.50	2,129,773.50	2.0%

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)
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	17,000,000.00	17,000,000.00	611,276.02	17,000,000.00	0.00	0.0%
Books and Other Reference Materials		4200	12,400.00	12,400.00	1,264.26	12,044.50	355.50	2.9%
Materials and Supplies		4300	13,675,358.06	13,675,358.06	1,773,593.05	8,372,319.28	5,303,038.78	38.8%
Noncapitalized Equipment		4400	6,524,620.41	6,524,620.41	453,766.42	8,883,731.31	(2,359,110.90)	-36.2%
Food		4700	1,200,000.00	1,200,000.00	90,460.25	1,200,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			38,412,378.47	38,412,378.47	2,930,360.00	35,468,095.09	2,944,283.38	7.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	16,764,073.00	16,764,073.00	2,840,941.26	17,004,213.15	(240,140.15)	-1.4%
Travel and Conferences		5200	1,012,768.84	1,012,768.84	129,707.45	921,990.91	90,777.93	9.0%
Dues and Memberships		5300	430,584.99	430,584.99	162,642.72	476,131.53	(45,546.54)	-10.6%
Insurance		5400-5450	5,354,043.00	5,354,043.00	5,354,043.00	5,523,509.74	(169,466.74)	-3.2%
Operations and Housekeeping Services		5500	11,086,069.00	11,086,069.00	4,198,343.14	10,740,169.00	345,900.00	3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,038,035.56	4,038,035.56	551,011.49	4,039,939.18	(1,903.62)	0.0%
Transfers of Direct Costs		5710	(1,302,730.00)	(1,302,730.00)	(36,856.08)	(957,154.35)	(345,575.65)	26.5%
Transfers of Direct Costs - Interfund		5750	56,250.00	56,250.00	20,451.90	26,750.00	29,500.00	52.4%
Professional/Consulting Services and Operating Expenditures		5800	18,529,526.37	18,529,526.37	8,426,773.39	22,281,257.04	(3,751,730.67)	-20.2%
Communications		5900	2,506,710.25	2,506,710.25	433,575.25	2,849,360.25	(342,650.00)	-13.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			58,475,331.01	58,475,331.01	22,080,633.52	62,906,166.45	(4,430,835.44)	-7.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	27,999.50	27,999.50	0.00	27,999.50	0.00	0.0%
Buildings and Improvements of Buildings		6200	381,500.00	381,500.00	15,634.92	1,075,731.39	(694,231.39)	-182.0%
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	1,005,974.99	1,005,974.99	162,578.71	1,459,008.42	(453,033.43)	-45.0%
Equipment Replacement		6500	1,929,000.00	1,929,000.00	23,212.64	1,929,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,344,474.49	3,344,474.49	201,426.27	4,491,739.31	(1,147,264.82)	-34.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,374,481.00	1,374,481.00	378,754.00	1,374,481.00	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						

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)
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,374,481.00	1,374,481.00	378,754.00	1,374,481.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(8,640,152.85)	(8,640,152.85)	(841.11)	(11,700,773.45)	3,060,620.60	-35.4%
Transfers of Indirect Costs - Interfund		7350	(2,319,063.09)	(2,319,063.09)	0.00	(2,696,115.21)	377,052.12	-16.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(10,959,215.94)	(10,959,215.94)	(841.11)	(14,396,888.66)	3,437,672.72	-31.4%
TOTAL, EXPENDITURES			480,810,299.48	480,810,299.48	118,766,223.96	475,826,721.17	4,983,578.31	1.0%
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	1,464,629.00	1,464,629.00	1,464,629.00	2,264,629.00	(800,000.00)	-54.6%
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	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,099,998.86	4,099,998.86	3,923,873.30	4,099,998.86	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,574,627.86	5,574,627.86	5,388,502.30	6,374,627.86	(800,000.00)	-14.4%
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%

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)
(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	(111,783,744.23)	(111,783,744.23)	0.00	(112,646,326.82)	(862,582.59)	0.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(111,783,744.23)	(111,783,744.23)	0.00	(112,646,326.82)	(862,582.59)	0.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(117,358,372.09)	(117,358,372.09)	(5,388,502.30)	(119,020,954.68)	(1,662,582.59)	1.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	139,365,878.61	139,365,878.61	31,416,886.06	156,978,502.89	17,612,624.28	12.6%
3) Other State Revenue		8300-8599	130,153,715.02	130,153,715.02	30,592,001.85	241,793,374.67	111,639,659.65	85.8%
4) Other Local Revenue		8600-8799	6,722,034.80	6,722,034.80	494,675.23	8,048,991.82	1,326,957.02	19.7%
5) TOTAL, REVENUES			276,241,628.43	276,241,628.43	62,503,563.14	406,820,869.38		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	129,173,857.34	129,173,857.34	30,011,247.63	137,374,140.58	(8,200,283.24)	-6.3%
2) Classified Salaries		2000-2999	62,396,299.26	62,396,299.26	10,750,069.15	65,486,527.70	(3,090,228.44)	-5.0%
3) Employee Benefits		3000-3999	103,611,698.27	103,611,698.27	16,499,004.14	101,161,995.55	2,449,702.72	2.4%
4) Books and Supplies		4000-4999	44,623,352.10	44,623,352.10	2,924,177.17	66,141,954.47	(21,518,602.37)	-48.2%
5) Services and Other Operating Expenditures		5000-5999	36,683,807.42	36,683,807.42	6,542,653.85	59,379,527.75	(22,695,720.33)	-61.9%
6) Capital Outlay		6000-6999	23,626,859.79	23,626,859.79	6,851.00	24,710,387.80	(1,083,528.01)	-4.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,173,117.00	3,173,117.00	44,455.68	3,173,117.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	8,640,152.85	8,640,152.85	841.11	11,700,773.45	(3,060,620.60)	-35.4%
9) TOTAL, EXPENDITURES			411,929,144.03	411,929,144.03	66,779,299.73	469,128,424.30		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(135,687,515.60)	(135,687,515.60)	(4,275,736.59)	(62,307,554.92)		
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	111,783,744.23	111,783,744.23	0.00	112,646,326.82	862,582.59	0.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			111,783,744.23	111,783,744.23	0.00	112,646,326.82		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(23,903,771.37)	(23,903,771.37)	(4,275,736.59)	50,338,771.90		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	70,906,154.97	70,906,154.97		86,865,426.32	15,959,271.35	22.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,906,154.97	70,906,154.97		86,865,426.32		
d) Other Restatements		9795	0.00	0.00		(3,529,209.00)	(3,529,209.00)	New
e) Adjusted Beginning Balance (F1c + F1d)			70,906,154.97	70,906,154.97		83,336,217.32		
2) Ending Balance, June 30 (E + F1e)			47,002,383.60	47,002,383.60		133,674,989.22		
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	47,002,383.60	47,002,383.60		133,674,989.22		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
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	9,678,896.00	9,678,896.00	0.00	9,678,896.00	0.00	0.0%
Special Education Discretionary Grants		8182	3,447,646.00	3,447,646.00	278,205.37	1,216,129.00	(2,231,517.00)	-64.7%
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	17,719,129.78	17,719,129.78	0.00	22,724,760.89	5,005,631.11	28.2%
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	1,844,914.00	1,844,914.00	0.00	1,533,536.00	(311,378.00)	-16.9%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	(.36)	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	2,018,016.00	2,018,016.00	508,604.04	4,688,570.04	2,670,554.04	132.3%
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	5,677,578.56	5,677,578.56	649,824.80	7,912,200.55	2,234,621.99	39.4%
Career and Technical Education	3500-3599	8290	413,144.00	413,144.00	0.00	413,144.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	98,566,554.27	98,566,554.27	29,980,252.21	108,811,266.41	10,244,712.14	10.4%
TOTAL, FEDERAL REVENUE			139,365,878.61	139,365,878.61	31,416,886.06	156,978,502.89	17,612,624.28	12.6%
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	38,173,984.09	38,173,984.09	11,985,654.00	38,173,984.09	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	458,870.00	458,870.00	136,912.00	458,870.00	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	2,528,175.00	2,528,175.00	788,214.81	3,316,389.81	788,214.81	31.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	9,812,309.57	9,812,309.57	0.00	9,812,309.57	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,525,053.00	1,525,053.00	1,547,180.23	1,798,238.43	273,185.43	17.9%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	75,000.00	75,000.00	27,500.00	178,719.88	103,719.88	138.3%
American Indian Early Childhood Education	7210	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)
All Other State Revenue	All Other	8590	77,580,323.36	77,580,323.36	16,106,540.81	188,054,862.89	110,474,539.53	142.4%
TOTAL, OTHER STATE REVENUE			130,153,715.02	130,153,715.02	30,592,001.85	241,793,374.67	111,639,659.65	85.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	1,883.24	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	707,388.00	707,388.00	314,174.71	707,388.00	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	163,020.53	163,020.53	25,550.92	391,099.80	228,079.27	139.9%
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	4,477,427.27	4,477,427.27	153,066.36	5,576,305.02	1,098,877.75	24.5%
Tuition		8710	1,374,199.00	1,374,199.00	0.00	1,374,199.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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								
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			6,722,034.80	6,722,034.80	494,675.23	8,048,991.82	1,326,957.02	19.7%
TOTAL, REVENUES			276,241,628.43	276,241,628.43	62,503,563.14	406,820,869.38	130,579,240.95	47.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	83,077,185.32	83,077,185.32	19,660,589.17	87,435,666.52	(4,358,481.20)	-5.2%
Certificated Pupil Support Salaries		1200	23,087,498.46	23,087,498.46	5,524,552.72	25,535,377.57	(2,447,879.11)	-10.6%
Certificated Supervisors' and Administrators' Salaries		1300	4,440,443.93	4,440,443.93	1,523,770.26	4,892,402.04	(451,958.11)	-10.2%
Other Certificated Salaries		1900	18,568,729.63	18,568,729.63	3,302,335.48	19,510,694.45	(941,964.82)	-5.1%
TOTAL, CERTIFICATED SALARIES			129,173,857.34	129,173,857.34	30,011,247.63	137,374,140.58	(8,200,283.24)	-6.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	43,065,224.14	43,065,224.14	5,938,376.39	39,123,282.90	3,941,941.24	9.2%
Classified Support Salaries		2200	10,144,470.82	10,144,470.82	2,452,206.05	10,296,815.62	(152,344.80)	-1.5%
Classified Supervisors' and Administrators' Salaries		2300	2,032,370.28	2,032,370.28	816,860.89	4,153,866.35	(2,121,496.07)	-104.4%
Clerical, Technical and Office Salaries		2400	3,567,744.88	3,567,744.88	797,480.77	3,855,566.91	(287,822.03)	-8.1%
Other Classified Salaries		2900	3,586,489.14	3,586,489.14	745,145.05	8,056,995.92	(4,470,506.78)	-124.6%
TOTAL, CLASSIFIED SALARIES			62,396,299.26	62,396,299.26	10,750,069.15	65,486,527.70	(3,090,228.44)	-5.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	55,801,600.31	55,801,600.31	5,468,239.42	52,831,838.26	2,969,762.05	5.3%
PERS		3201-3202	14,674,593.03	14,674,593.03	2,879,775.56	14,035,775.17	638,817.86	4.4%
OASDI/Medicare/Alternative		3301-3302	6,723,753.20	6,723,753.20	1,301,354.06	6,948,437.35	(224,684.15)	-3.3%
Health and Welfare Benefits		3401-3402	25,458,624.46	25,458,624.46	6,649,276.94	26,339,982.82	(881,358.36)	-3.5%
Unemployment Insurance		3501-3502	953,127.27	953,127.27	200,358.16	1,005,961.95	(52,834.68)	-5.5%
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			103,611,698.27	103,611,698.27	16,499,004.14	101,161,995.55	2,449,702.72	2.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	100,000.00	100,000.00	(372.00)	1,747,107.21	(1,647,107.21)	-1,647.1%
Books and Other Reference Materials		4200	354,048.00	354,048.00	29,455.43	551,611.95	(197,563.95)	-55.8%
Materials and Supplies		4300	41,652,043.88	41,652,043.88	2,536,613.48	60,659,988.93	(19,007,945.05)	-45.6%
Noncapitalized Equipment		4400	2,517,260.22	2,517,260.22	358,480.26	3,183,246.38	(665,986.16)	-26.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			44,623,352.10	44,623,352.10	2,924,177.17	66,141,954.47	(21,518,602.37)	-48.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	9,423,786.04	9,423,786.04	1,173,675.06	19,269,922.81	(9,846,136.77)	-104.5%
Travel and Conferences		5200	770,606.40	770,606.40	120,243.31	1,312,806.09	(542,199.69)	-70.4%
Dues and Memberships		5300	6,400.00	6,400.00	5,170.00	11,860.00	(5,460.00)	-85.3%
Insurance		5400-5450	2,000.00	2,000.00	0.00	0.00	2,000.00	100.0%
Operations and Housekeeping Services		5500	103,000.00	103,000.00	30,108.13	323,000.00	(220,000.00)	-213.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,663,940.00	4,663,940.00	517,968.65	6,744,259.47	(2,080,319.47)	-44.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs		5710	1,302,730.00	1,302,730.00	36,856.08	957,154.35	345,575.65	26.5%
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	20,403,257.98	20,403,257.98	4,658,632.62	30,750,857.42	(10,347,599.44)	-50.7%
Communications		5900	8,087.00	8,087.00	0.00	9,667.61	(1,580.61)	-19.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			36,683,807.42	36,683,807.42	6,542,653.85	59,379,527.75	(22,695,720.33)	-61.9%
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	3,128.00	(3,128.00)	New
Buildings and Improvements of Buildings		6200	22,959,443.79	22,959,443.79	6,851.00	24,039,843.80	(1,080,400.01)	-4.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	307,416.00	307,416.00	0.00	307,416.00	0.00	0.0%
Equipment Replacement		6500	360,000.00	360,000.00	0.00	360,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			23,626,859.79	23,626,859.79	6,851.00	24,710,387.80	(1,083,528.01)	-4.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	7,000.00	7,000.00	0.00	7,000.00	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	3,166,117.00	3,166,117.00	44,455.68	3,166,117.00	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%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,173,117.00	3,173,117.00	44,455.68	3,173,117.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Indirect Costs		7310	8,640,152.85	8,640,152.85	841.11	11,700,773.45	(3,060,620.60)	-35.4%
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			8,640,152.85	8,640,152.85	841.11	11,700,773.45	(3,060,620.60)	-35.4%
TOTAL, EXPENDITURES			411,929,144.03	411,929,144.03	66,779,299.73	469,128,424.30	(57,199,280.27)	-13.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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	111,783,744.23	111,783,744.23	0.00	112,646,326.82	862,582.59	0.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			111,783,744.23	111,783,744.23	0.00	112,646,326.82	862,582.59	0.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			111,783,744.23	111,783,744.23	0.00	112,646,326.82	(862,582.59)	-0.8%

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	17,404,397.53
6266	Educator Effectiveness, FY 2021-22	7,152,198.72
6300	Lottery: Instructional Materials	4,657,076.23
6332	CA Community Schools Partnership Act - Implementation Grant	4,715,206.00
6385	Governor's CTE Initiative: California Partnership Academies	14.88
6536	Special Ed: Dispute Prevention and Dispute Resolution	386,518.43
6537	Special Ed: Learning Recovery Support	1,561,525.73
6546	Mental Health-Related Services	845,245.76
6547	Special Education Early Intervention Preschool Grant	4,787,562.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	18,145,181.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	185,000.00
7388	SB 117 COVID-19 LEA Response Funds	186,101.09
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	2,701,563.33
7435	Learning Recovery Emergency Block Grant	62,409,068.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	2,641,112.98
9010	Other Restricted Local	5,897,217.54
Total, Restricted Balance		133,674,989.22

S
A
U
S
D

STUDENT ACTIVITY SPECIAL REVENUE FUND



Student Activity Special Revenue Fund (08)



Effective 2020-21 the Student Activity Special Revenue fund is established to account for those student body activities that do not meet the fiduciary activity criteria pursuant to GASB 84 but are determined to be governmental activities. CDE determined that associated student body (ASB) activities should be considered restricted because Education Code (EC) Section 48930 specifies that the purpose of ASBs is to conduct activities on behalf of the students for whom those funds are collected. It can be inferred that the funds are held for current students at the same school at which the funds were raised. In addition, EC 48933 indicates that the ASB funds should be expended subject to procedures established by the ASBs. LEAs are required to use this resource for reporting all governmental student body activities. After the year-end close, the beginning balance is updated to reflect the unaudited actual balances of the student activity funds.

The fund balance of \$1.64 million is reserved for student body activities.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,642,277.86	1,642,277.86		1,642,277.86	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,642,277.86	1,642,277.86		1,642,277.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,642,277.86	1,642,277.86		1,642,277.86		
2) Ending Balance, June 30 (E + F1e)			1,642,277.86	1,642,277.86		1,642,277.86		
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	1,642,277.86	1,642,277.86		1,642,277.86		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Resource	Description	2022-23 Projected Totals
8210	Student Activity Funds	1,642,277.86
Total, Restricted Balance		1,642,277.86

CHARTER SCHOOLS SPECIAL REVENUE FUND

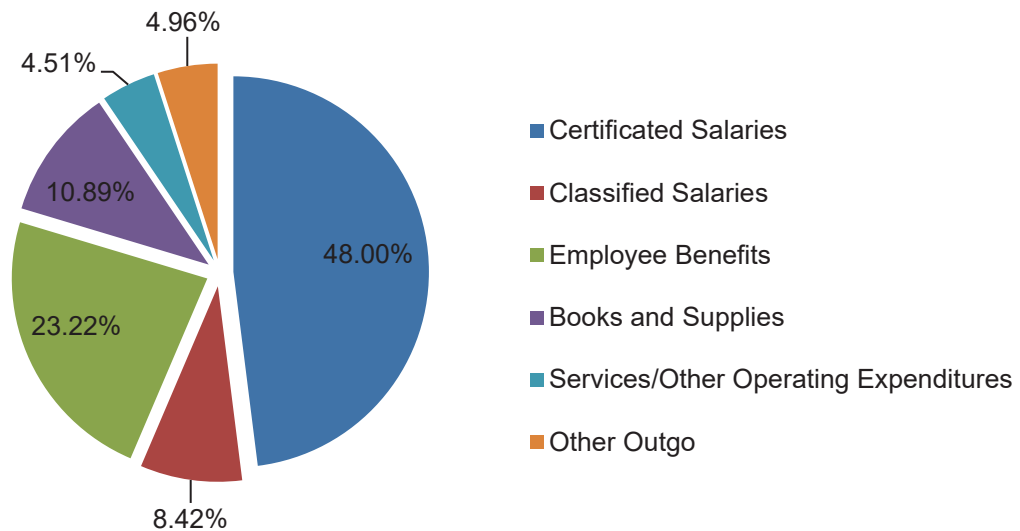
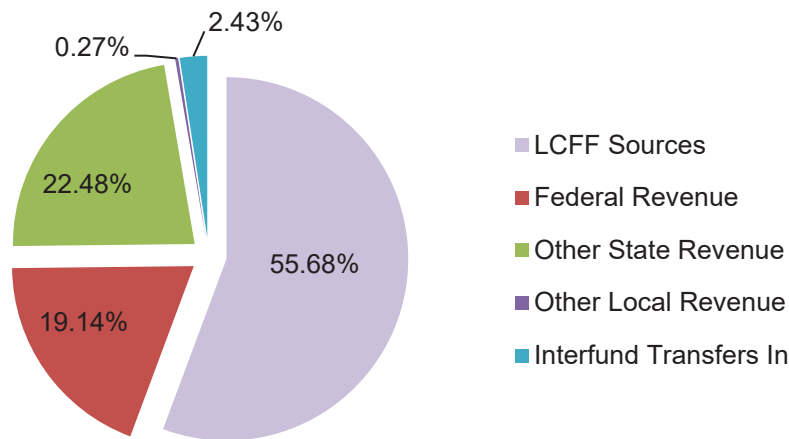


Charter Schools Special Revenue Fund (09)



The Charter Schools Special Revenue Fund is a special revenue fund used to record pass-through financial activities for Advanced Learning Academy (ALA).

Fund 09 is utilized as the chief operating fund to account separately for activities of ALA.



The District projects ALA to have a positive fund balance of approximately \$2.28 million, which includes \$1.42 million in restricted fund balances and \$19 thousand for fair value of investments.

Description	Resource Codes	Object Codes	Original Budget (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	4,041,125.00	4,041,125.00	831,135.00	3,904,676.00	(136,449.00)	-3.4%
2) Federal Revenue		8100-8299	1,770,310.75	1,770,310.75	941,162.99	1,389,334.63	(380,976.12)	-21.5%
3) Other State Revenue		8300-8599	822,576.84	822,576.84	75,896.65	1,631,473.98	808,897.14	98.3%
4) Other Local Revenue		8600-8799	0.00	0.00	22,809.30	19,614.37	19,614.37	New
5) TOTAL, REVENUES			6,634,012.59	6,634,012.59	1,871,003.94	6,945,098.98		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,870,575.67	2,870,575.67	858,425.35	3,327,441.30	(456,865.63)	-15.9%
2) Classified Salaries		2000-2999	794,937.04	794,937.04	112,318.02	583,615.51	211,321.53	26.6%
3) Employee Benefits		3000-3999	1,555,072.20	1,555,072.20	352,284.77	1,609,270.51	(54,198.31)	-3.5%
4) Books and Supplies		4000-4999	1,756,155.64	1,756,155.64	78,995.09	754,599.88	1,001,555.76	57.0%
5) Services and Other Operating Expenditures		5000-5999	81,663.00	81,663.00	93,991.49	313,442.03	(231,779.03)	-283.8%
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	358,195.71	358,195.71	0.00	343,532.52	14,663.19	4.1%
9) TOTAL, EXPENDITURES			7,416,599.26	7,416,599.26	1,496,014.72	6,931,901.75		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(782,586.67)	(782,586.67)	374,989.22	13,197.23		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	176,125.56	176,125.56	0.00	176,125.56	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			176,125.56	176,125.56	0.00	176,125.56		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(606,461.11)	(606,461.11)	374,989.22	189,322.79		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,771,375.95	1,771,375.95		1,986,274.16	214,898.21	12.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,771,375.95	1,771,375.95		1,986,274.16		
d) Other Restatements		9795	0.00	0.00		(26,397.00)	(26,397.00)	New
e) Adjusted Beginning Balance (F1c + F1d)			1,771,375.95	1,771,375.95		1,959,877.16		
2) Ending Balance, June 30 (E + F1e)			1,164,914.84	1,164,914.84		2,149,199.95		
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	580,937.08	580,937.08		1,416,209.76		
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	583,977.76	583,977.76		732,990.19		
Fiscal Stabilization	0000	9780				713,375.82		
Fair Value of Investments	0000	9780				19,614.37		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,881,835.00	2,881,835.00	816,918.00	2,745,386.00	(136,449.00)	-4.7%
Education Protection Account State Aid - Current Year		8012	59,584.00	59,584.00	14,217.00	59,584.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	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	1,099,706.00	1,099,706.00	0.00	1,099,706.00	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			4,041,125.00	4,041,125.00	831,135.00	3,904,676.00	(136,449.00)	-3.4%
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	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	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%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	139,930.27	139,930.27	51,793.92	89,309.49	(50,620.78)	-36.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	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, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,630,380.48	1,630,380.48	889,369.07	1,300,025.14	(330,355.34)	-20.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, FEDERAL REVENUE			1,770,310.75	1,770,310.75	941,162.99	1,389,334.63	(380,976.12)	-21.5%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	9,585.00	9,585.00	0.00	9,585.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	67,488.00	67,488.00	18,523.65	84,959.14	17,471.14	25.9%
After School Education and Safety (ASES)	6010	8590	203,482.84	203,482.84	0.00	203,482.84	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	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%
All Other State Revenue	All Other	8590	542,021.00	542,021.00	57,373.00	1,333,447.00	791,426.00	146.0%
TOTAL, OTHER STATE REVENUE			822,576.84	822,576.84	75,896.65	1,631,473.98	808,897.14	98.3%
OTHER LOCAL REVENUE								
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	3,194.93	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	19,614.37	19,614.37	19,614.37	New
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	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)
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			0.00	0.00	22,809.30	19,614.37	19,614.37	New
TOTAL, REVENUES			6,634,012.59	6,634,012.59	1,871,003.94	6,945,098.98		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,110,158.19	2,110,158.19	592,953.68	2,435,042.94	(324,884.75)	-15.4%
Certificated Pupil Support Salaries		1200	152,225.00	152,225.00	33,237.84	139,069.25	13,155.75	8.6%
Certificated Supervisors' and Administrators' Salaries		1300	160,660.00	160,660.00	101,859.31	317,263.34	(156,603.34)	-97.5%
Other Certificated Salaries		1900	447,532.48	447,532.48	130,374.52	436,065.77	11,466.71	2.6%
TOTAL, CERTIFICATED SALARIES			2,870,575.67	2,870,575.67	858,425.35	3,327,441.30	(456,865.63)	-15.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	232,644.04	232,644.04	12,397.31	78,951.62	153,692.42	66.1%
Classified Support Salaries		2200	193,694.00	193,694.00	31,676.10	127,328.00	66,366.00	34.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	264,057.00	264,057.00	56,028.44	258,058.36	5,998.64	2.3%
Other Classified Salaries		2900	104,542.00	104,542.00	12,216.17	119,277.53	(14,735.53)	-14.1%
TOTAL, CLASSIFIED SALARIES			794,937.04	794,937.04	112,318.02	583,615.51	211,321.53	26.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	793,890.59	793,890.59	160,058.45	882,299.29	(88,408.70)	-11.1%
PERS		3201-3202	169,726.46	169,726.46	30,866.21	141,956.18	27,770.28	16.4%
OASDI/Medicare/Alternative		3301-3302	95,044.02	95,044.02	21,429.11	91,708.25	3,335.77	3.5%
Health and Welfare Benefits		3401-3402	463,643.57	463,643.57	135,147.93	473,794.85	(10,151.28)	-2.2%
Unemployment Insurance		3501-3502	32,767.56	32,767.56	4,783.07	19,511.94	13,255.62	40.5%
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			1,555,072.20	1,555,072.20	352,284.77	1,609,270.51	(54,198.31)	-3.5%
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	5,666.11	13,679.00	(13,679.00)	New
Materials and Supplies		4300	1,417,784.67	1,417,784.67	41,037.09	610,576.95	807,207.72	56.9%
Noncapitalized Equipment		4400	338,370.97	338,370.97	32,291.89	130,343.93	208,027.04	61.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,756,155.64	1,756,155.64	78,995.09	754,599.88	1,001,555.76	57.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	12,000.00	12,000.00	0.00	42,600.00	(30,600.00)	-255.0%
Travel and Conferences		5200	14,000.00	14,000.00	4,520.00	19,000.00	(5,000.00)	-35.7%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	87,997.00	(87,997.00)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	7,972.48	9,000.00	(8,000.00)	-800.0%
Transfers of Direct Costs		5710	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)
Transfers of Direct Costs - Interfund		5750	25,600.00	25,600.00	.57	25,600.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	29,063.00	29,063.00	81,498.44	124,052.03	(94,989.03)	-326.8%
Communications		5900	0.00	0.00	0.00	5,193.00	(5,193.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			81,663.00	81,663.00	93,991.49	313,442.03	(231,779.03)	-283.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	358,195.71	358,195.71	0.00	343,532.52	14,663.19	4.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			358,195.71	358,195.71	0.00	343,532.52	14,663.19	4.1%
TOTAL, EXPENDITURES			7,416,599.26	7,416,599.26	1,496,014.72	6,931,901.75		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	176,125.56	176,125.56	0.00	176,125.56	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			176,125.56	176,125.56	0.00	176,125.56	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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from 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)			176,125.56	176,125.56	0.00	176,125.56		

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	247,683.00
3212	Elementary and Secondary School Emergency Relief II (ESSER II) Fund	24.33
3218	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	2.61
6266	Educator Effectiveness, FY 2021-22	85,986.00
6300	Lottery: Instructional Materials	149,590.18
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	189,385.00
7311	Classified School Employee Professional Development Block Grant	1,097.00
7425	Expanded Learning Opportunities (ELO) Grant	166,721.01
7435	Learning Recovery Emergency Block Grant	571,873.00
9010	Other Restricted Local	3,847.63
Total, Restricted Balance		1,416,209.76

CHILD DEVELOPMENT FUND

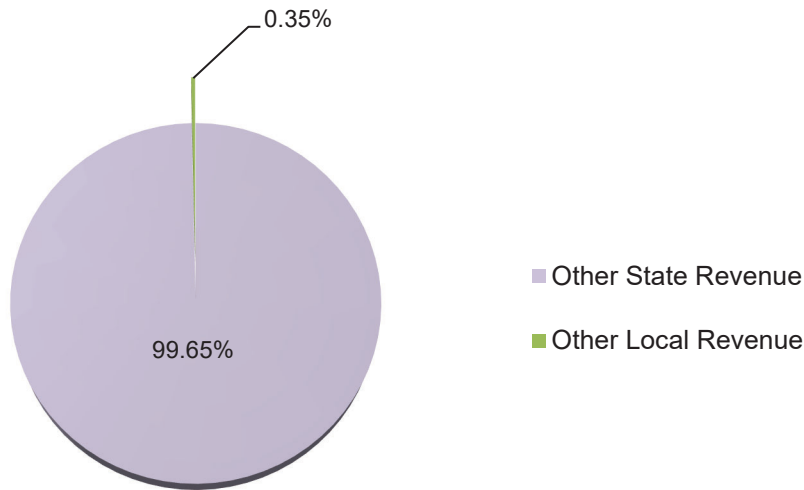


S
A
U
S
D

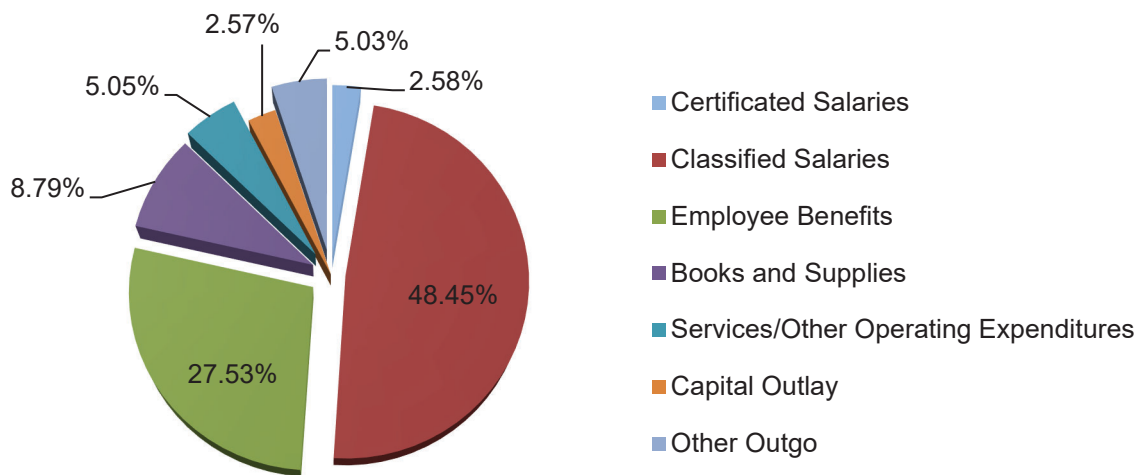
Child Development Fund (12)



The Child Development Fund is a special reserve fund for the operations of child development programs. Total projected revenue is \$17.93 million including \$35 thousand for fair market value of investments.



The Child Development Fund is used to account for financial activities pertinent to state preschool programs. Employees' salaries and benefits represent the largest expenditure (78.56%). Total projected expenditures are \$17.89 million.



The District relies on State revenue to run its daily operations in educating our preschool students.

The State Preschool Program allows the District to set aside a reserve amount of up to fifteen percent of the current year's California State Preschool Program (CSPP) contract. Of the fifteen percent set aside, ten percent is intended for the specific purpose of professional development for CSPP instructional staff. The District plans to spend any excess amount by June 30, 2023 (or later).

Description	Resource Codes	Object Codes	Original Budget (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	10,868,147.45	10,868,147.45	3,805,955.75	17,866,142.84	6,997,995.39	64.4%
4) Other Local Revenue		8600-8799	27,500.00	27,500.00	52,046.38	62,174.36	34,674.36	126.1%
5) TOTAL, REVENUES			10,895,647.45	10,895,647.45	3,858,002.13	17,928,317.20		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	303,930.00	303,930.00	155,224.16	461,585.52	(157,655.52)	-51.9%
2) Classified Salaries		2000-2999	5,912,047.00	5,912,047.00	2,352,743.06	8,669,135.74	(2,757,088.74)	-46.6%
3) Employee Benefits		3000-3999	3,558,420.50	3,558,420.50	1,233,416.77	4,924,847.01	(1,366,426.51)	-38.4%
4) Books and Supplies		4000-4999	258,807.57	258,807.57	58,327.00	1,573,115.15	(1,314,307.58)	-507.8%
5) Services and Other Operating Expenditures		5000-5999	161,800.00	161,800.00	74,934.45	903,016.00	(741,216.00)	-458.1%
6) Capital Outlay		6000-6999	129,120.00	129,120.00	70,288.97	460,341.45	(331,221.45)	-256.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	570,022.38	570,022.38	0.00	900,101.97	(330,079.59)	-57.9%
9) TOTAL, EXPENDITURES			10,894,147.45	10,894,147.45	3,944,934.41	17,892,142.84		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,500.00	1,500.00	(86,932.28)	36,174.36		
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)			1,500.00	1,500.00	(86,932.28)	36,174.36		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,438,321.29	1,438,321.29		1,241,937.44	(196,383.85)	-13.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,438,321.29	1,438,321.29		1,241,937.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,438,321.29	1,438,321.29		1,241,937.44		
2) Ending Balance, June 30 (E + F1e)			1,439,821.29	1,439,821.29		1,278,111.80		
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	1,439,821.29	1,439,821.29		1,278,111.80		

Description	Resource Codes	Object Codes	Original Budget (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) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	10,094,544.45	10,094,544.45	3,168,337.00	16,646,872.84	6,552,328.39	64.9%
All Other State Revenue	All Other	8590	773,603.00	773,603.00	637,618.75	1,219,270.00	445,667.00	57.6%
TOTAL, OTHER STATE REVENUE			10,868,147.45	10,868,147.45	3,805,955.75	17,866,142.84	6,997,995.39	64.4%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,500.00	8,500.00	5,922.02	8,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	34,674.36	34,674.36	34,674.36	New
Fees and Contracts								
Child Development Parent Fees		8673	19,000.00	19,000.00	7,550.00	19,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	3,900.00	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			27,500.00	27,500.00	52,046.38	62,174.36	34,674.36	126.1%
TOTAL, REVENUES			10,895,647.45	10,895,647.45	3,858,002.13	17,928,317.20		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	(671.82)	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	63,096.00	63,096.00	23,741.80	66,490.05	(3,394.05)	-5.4%
Certificated Supervisors' and Administrators' Salaries		1300	118,269.00	118,269.00	82,175.87	256,658.47	(138,389.47)	-117.0%
Other Certificated Salaries		1900	122,565.00	122,565.00	49,978.31	138,437.00	(15,872.00)	-12.9%
TOTAL, CERTIFICATED SALARIES			303,930.00	303,930.00	155,224.16	461,585.52	(157,655.52)	-51.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,288,997.00	5,288,997.00	2,110,737.20	7,529,509.48	(2,240,512.48)	-42.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Support Salaries		2200	55,092.00	55,092.00	20,937.83	156,991.83	(101,899.83)	-185.0%
Classified Supervisors' and Administrators' Salaries		2300	223,567.00	223,567.00	68,273.52	366,095.52	(142,528.52)	-63.8%
Clerical, Technical and Office Salaries		2400	162,427.00	162,427.00	47,287.56	205,150.31	(42,723.31)	-26.3%
Other Classified Salaries		2900	181,964.00	181,964.00	105,506.95	411,388.60	(229,424.60)	-126.1%
TOTAL, CLASSIFIED SALARIES			5,912,047.00	5,912,047.00	2,352,743.06	8,669,135.74	(2,757,088.74)	-46.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,036,039.00	1,036,039.00	341,541.93	1,432,363.79	(396,324.79)	-38.3%
PERS		3201-3202	648,824.00	648,824.00	174,978.14	892,303.83	(243,479.83)	-37.5%
OASDI/Medicare/Alternative		3301-3302	250,259.50	250,259.50	79,439.77	353,392.19	(103,132.69)	-41.2%
Health and Welfare Benefits		3401-3402	1,592,426.00	1,592,426.00	625,129.59	2,200,698.71	(608,272.71)	-38.2%
Unemployment Insurance		3501-3502	30,872.00	30,872.00	12,327.34	46,088.49	(15,216.49)	-49.3%
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			3,558,420.50	3,558,420.50	1,233,416.77	4,924,847.01	(1,366,426.51)	-38.4%
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	249,807.57	249,807.57	56,583.37	1,552,806.15	(1,302,998.58)	-521.6%
Noncapitalized Equipment		4400	9,000.00	9,000.00	1,743.63	20,309.00	(11,309.00)	-125.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			258,807.57	258,807.57	58,327.00	1,573,115.15	(1,314,307.58)	-507.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	25,000.00	25,000.00	107.48	670,667.00	(645,667.00)	-2,582.7%
Travel and Conferences		5200	27,800.00	27,800.00	2,190.71	28,120.00	(320.00)	-1.2%
Dues and Memberships		5300	1,500.00	1,500.00	1,050.00	1,500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	5,000.00	500.00	18,500.00	(13,500.00)	-270.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	750.00	750.00	30.88	1,750.00	(1,000.00)	-133.3%
Professional/Consulting Services and								
Operating Expenditures		5800	101,500.00	101,500.00	71,055.38	181,229.00	(79,729.00)	-78.6%
Communications		5900	250.00	250.00	0.00	1,250.00	(1,000.00)	-400.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			161,800.00	161,800.00	74,934.45	903,016.00	(741,216.00)	-458.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	500.00	500.00	(500.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	129,120.00	129,120.00	69,788.97	459,841.45	(330,721.45)	-256.1%
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%

Description	Resource Codes	Object Codes	Original Budget (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, CAPITAL OUTLAY			129,120.00	129,120.00	70,288.97	460,341.45	(331,221.45)	-256.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	570,022.38	570,022.38	0.00	900,101.97	(330,079.59)	-57.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			570,022.38	570,022.38	0.00	900,101.97	(330,079.59)	-57.9%
TOTAL, EXPENDITURES			10,894,147.45	10,894,147.45	3,944,934.41	17,892,142.84		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	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								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5059	Child Development: ARP California State Preschool Program One- time Stipend	302,400.00
6130	Child Development: Center-Based Reserve Account	975,711.80
Total, Restricted Balance		1,278,111.80

CAFETERIA SPECIAL REVENUE FUND

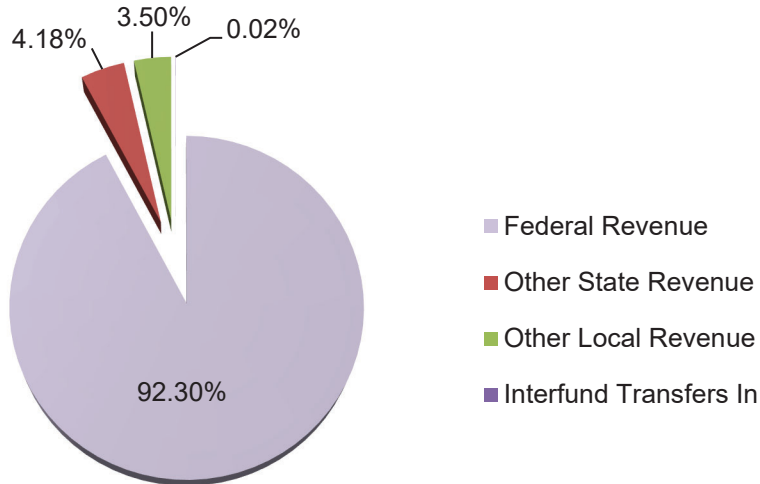


S
A
U
S
D

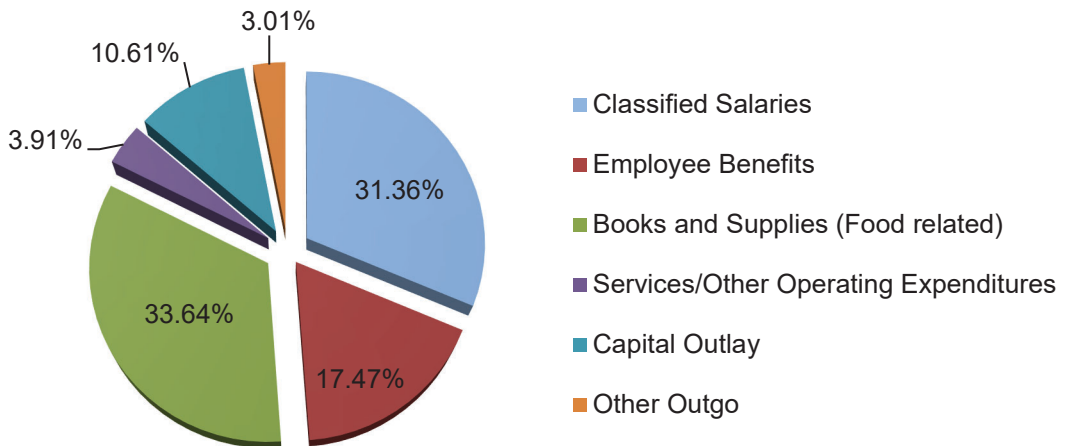
Cafeteria Special Revenue Fund (13)



The Cafeteria Special Revenue Fund is a special reserve fund for the operation and improvement of food service programs. The largest revenues come from the Federal reimbursement process (92.60%). Total projected revenue is \$36.47 million including \$0.12 million for fair value of investments.



The Cafeteria Special Revenue Fund is used to account for financial activities pertinent to food service programs. Employee compensation represents the largest expenditures (48.82%). Total projected expenditures are \$48.16 million.



The District relies on Federal revenue to run its daily operations in feeding our students. The District is projected to spend approximately \$11.68 million more than its anticipated revenue by June 30, 2023 (or later) in conformance with the Budget Agreement with the California Department of Education.

Description	Resource Codes	Object Codes	Original Budget (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	34,885,000.00	34,885,000.00	2,578,320.50	33,658,891.30	(1,226,108.70)	-3.5%
3) Other State Revenue		8300-8599	1,288,708.00	1,288,708.00	560,222.86	1,523,708.00	235,000.00	18.2%
4) Other Local Revenue		8600-8799	1,087,000.00	1,087,000.00	368,196.79	1,276,062.14	189,062.14	17.4%
5) TOTAL, REVENUES			37,260,708.00	37,260,708.00	3,506,740.15	36,458,661.44		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,894,386.00	14,894,386.00	2,944,127.00	15,097,231.47	(202,845.47)	-1.4%
3) Employee Benefits		3000-3999	8,422,025.00	8,422,025.00	1,859,984.83	8,412,398.94	9,626.06	0.1%
4) Books and Supplies		4000-4999	16,465,000.00	16,465,000.00	3,689,724.81	16,201,752.02	263,247.98	1.6%
5) Services and Other Operating Expenditures		5000-5999	1,334,400.00	1,334,400.00	387,030.49	1,881,250.00	(546,850.00)	-41.0%
6) Capital Outlay		6000-6999	1,773,831.06	1,773,831.06	531,987.20	5,111,274.34	(3,337,443.28)	-188.1%
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	1,390,845.00	1,390,845.00	0.00	1,452,480.72	(61,635.72)	-4.4%
9) TOTAL, EXPENDITURES			44,280,487.06	44,280,487.06	9,412,854.33	48,156,387.49		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,019,779.06)	(7,019,779.06)	(5,906,114.18)	(11,697,726.05)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	10,000.00	10,000.00	0.00	10,000.00	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			10,000.00	10,000.00	0.00	10,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,009,779.06)	(7,009,779.06)	(5,906,114.18)	(11,687,726.05)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,808,614.15	9,808,614.15		14,125,530.48	4,316,916.33	44.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,808,614.15	9,808,614.15		14,125,530.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,808,614.15	9,808,614.15		14,125,530.48		
2) Ending Balance, June 30 (E + F1e)			2,798,835.09	2,798,835.09		2,437,804.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,798,835.09	2,798,835.09		2,437,804.43		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	31,985,000.00	31,985,000.00	2,298,320.54	31,530,000.00	(455,000.00)	-1.4%
Donated Food Commodities		8221	2,900,000.00	2,900,000.00	279,999.96	2,128,891.30	(771,108.70)	-26.6%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			34,885,000.00	34,885,000.00	2,578,320.50	33,658,891.30	(1,226,108.70)	-3.5%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,280,000.00	1,280,000.00	560,222.86	1,515,000.00	235,000.00	18.4%
All Other State Revenue		8590	8,708.00	8,708.00	0.00	8,708.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,288,708.00	1,288,708.00	560,222.86	1,523,708.00	235,000.00	18.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Food Service Sales		8634	249,000.00	249,000.00	117,234.75	405,000.00	156,000.00	62.7%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	35,000.00	35,000.00	24,240.75	50,000.00	15,000.00	42.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	118,062.14	118,062.14	118,062.14	New
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	800,000.00	800,000.00	108,659.15	700,000.00	(100,000.00)	-12.5%
TOTAL, OTHER LOCAL REVENUE			1,087,000.00	1,087,000.00	368,196.79	1,276,062.14	189,062.14	17.4%
TOTAL, REVENUES			37,260,708.00	37,260,708.00	3,506,740.15	36,458,661.44		
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	12,688,528.00	12,688,528.00	2,235,346.03	12,561,031.47	127,496.53	1.0%
Classified Supervisors' and Administrators' Salaries		2300	2,036,511.00	2,036,511.00	640,108.81	2,267,900.00	(231,389.00)	-11.4%
Clerical, Technical and Office Salaries		2400	169,347.00	169,347.00	68,672.16	268,300.00	(98,953.00)	-58.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			14,894,386.00	14,894,386.00	2,944,127.00	15,097,231.47	(202,845.47)	-1.4%
EMPLOYEE BENEFITS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
STRS		3101-3102	26,378.00	26,378.00	7,120.38	45,388.00	(19,010.00)	-72.1%
PERS		3201-3202	3,417,676.00	3,417,676.00	669,881.20	3,284,094.44	133,581.56	3.9%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	1,079,844.00	1,079,844.00	207,934.70	1,034,868.32	44,975.68	4.2%
Unemployment Insurance		3401-3402	3,821,547.00	3,821,547.00	960,565.98	3,970,290.00	(148,743.00)	-3.9%
Workers' Compensation		3501-3502	76,580.00	76,580.00	14,482.57	77,758.18	(1,178.18)	-1.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,422,025.00	8,422,025.00	1,859,984.83	8,412,398.94	9,626.06	0.1%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	965,000.00	965,000.00	381,925.49	1,287,000.00	(322,000.00)	-33.4%
Noncapitalized Equipment		4400	420,000.00	420,000.00	34,019.73	510,000.00	(90,000.00)	-21.4%
Food		4700	15,080,000.00	15,080,000.00	3,273,779.59	14,404,752.02	675,247.98	4.5%
TOTAL, BOOKS AND SUPPLIES			16,465,000.00	16,465,000.00	3,689,724.81	16,201,752.02	263,247.98	1.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Travel and Conferences		5200	12,000.00	12,000.00	2,621.00	22,000.00	(10,000.00)	-83.3%
Dues and Memberships		5300	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	72,500.00	72,500.00	10,437.20	82,700.00	(10,200.00)	-14.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,036,000.00	1,036,000.00	376,145.83	1,536,000.00	(500,000.00)	-48.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(82,600.00)	(82,600.00)	(21,315.06)	(57,000.00)	(25,600.00)	31.0%
Professional/Consulting Services and Operating Expenditures		5800	259,800.00	259,800.00	19,101.75	260,800.00	(1,000.00)	-0.4%
Communications		5900	2,700.00	2,700.00	39.77	2,750.00	(50.00)	-1.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,334,400.00	1,334,400.00	387,030.49	1,881,250.00	(546,850.00)	-41.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	2,000,000.00	(2,000,000.00)	New
Equipment		6400	1,773,831.06	1,773,831.06	531,987.20	3,111,274.34	(1,337,443.28)	-75.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,773,831.06	1,773,831.06	531,987.20	5,111,274.34	(3,337,443.28)	-188.1%
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	1,390,845.00	1,390,845.00	0.00	1,452,480.72	(61,635.72)	-4.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,390,845.00	1,390,845.00	0.00	1,452,480.72	(61,635.72)	-4.4%
TOTAL, EXPENDITURES			44,280,487.06	44,280,487.06	9,412,854.33	48,156,387.49		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	10,000.00	10,000.00	0.00	10,000.00	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			10,000.00	10,000.00	0.00	10,000.00	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)			10,000.00	10,000.00	0.00	10,000.00		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,929,326.70
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	508,477.72
5370	Child Nutrition: Fresh Fruit and Vegetable Program	.01
Total, Restricted Balance		2,437,804.43

DEFERRED MAINTENANCE FUND



S

A

U

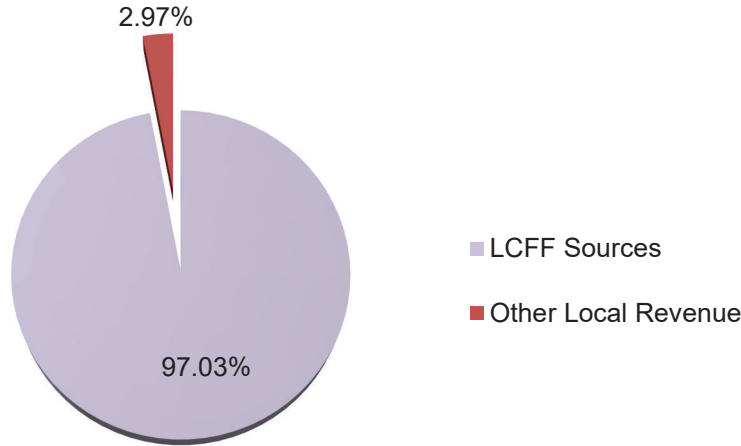
S

D

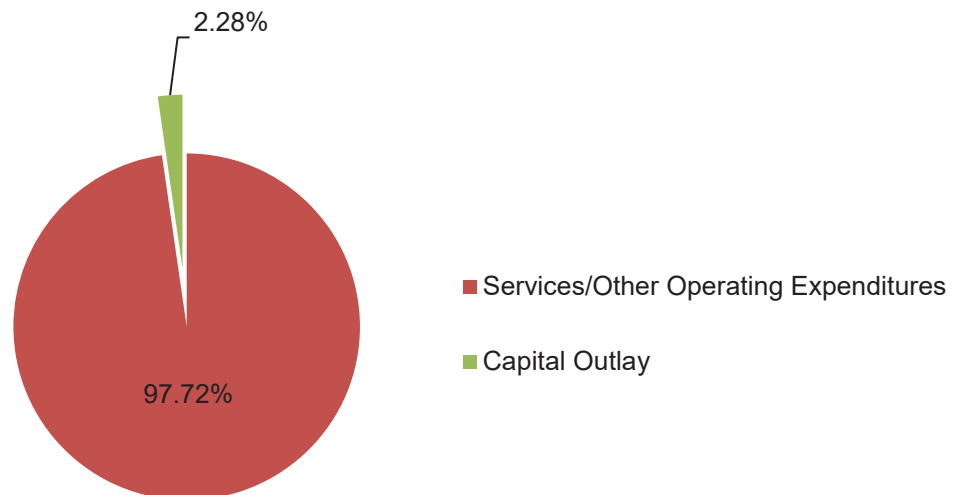
Deferred Maintenance Fund (14)



The Deferred Maintenance Fund is a special reserve fund established to account for facility maintenance purposes. The Deferred Maintenance Program is now part of the District's Local Control Funding Formula (LCFF). However, the District maintains the fund as restricted for historical data tracking purposes.



The Deferred Maintenance Fund is used to account for major repairs or replacement of the District's property. Services and Other Operating Expenditures and Capital Outlay represent the only expense categories budgeted at this time. Total projected expenditures are \$3.43 million.



The projected fund balance of \$5.02 million is reserved for ongoing and major maintenance of school buildings and includes \$22 thousand for fair value of investments.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,000,000.00	1,000,000.00	0.00	1,000,000.00	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	9,000.00	9,000.00	24,406.56	30,597.83	21,597.83	240.0%
5) TOTAL, REVENUES			1,009,000.00	1,009,000.00	24,406.56	1,030,597.83		
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	3,352,269.00	3,352,269.00	1,556.61	3,355,057.41	(2,788.41)	-0.1%
6) Capital Outlay		6000-6999	0.00	0.00	68,610.00	78,410.00	(78,410.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,352,269.00	3,352,269.00	70,166.61	3,433,467.41		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,343,269.00)	(2,343,269.00)	(45,760.05)	(2,402,869.58)		
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)			(2,343,269.00)	(2,343,269.00)	(45,760.05)	(2,402,869.58)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,609,806.68	4,609,806.68		7,422,327.82	2,812,521.14	61.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,609,806.68	4,609,806.68		7,422,327.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,609,806.68	4,609,806.68		7,422,327.82		
2) Ending Balance, June 30 (E + F1e)			2,266,537.68	2,266,537.68		5,019,458.24		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	2,266,537.68	2,266,537.68		5,019,458.24		
140000 Maintenance Projects	0000	9780				4,376,265.38		
140000 Fair Value of Investments	0000	9780				21,597.83		
140001 Artificial Turf Maintenance	0000	9780				96,595.03		
140002 Facilities Infrastructure Project	0000	9780				525,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	1,000,000.00	1,000,000.00	0.00	1,000,000.00	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			1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	9,000.00	9,000.00	2,808.73	9,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	21,597.83	21,597.83	21,597.83	New
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			9,000.00	9,000.00	24,406.56	30,597.83	21,597.83	240.0%
TOTAL, REVENUES			1,009,000.00	1,009,000.00	24,406.56	1,030,597.83		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,350,769.00	3,350,769.00	1,400.00	3,353,557.41	(2,788.41)	-0.1%
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	1,500.00	1,500.00	156.61	1,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,352,269.00	3,352,269.00	1,556.61	3,355,057.41	(2,788.41)	-0.1%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	48,760.00	48,760.00	(48,760.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	19,850.00	29,650.00	(29,650.00)	New
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	68,610.00	78,410.00	(78,410.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,352,269.00	3,352,269.00	70,166.61	3,433,467.41		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

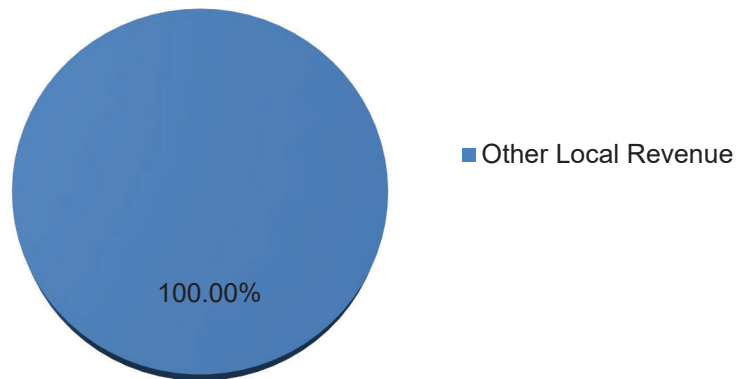
**SPECIAL RESERVE
FUND FOR
OTHER THAN
CAPITAL OUTLAY
PROJECTS**



Special Reserve Fund for Other Than Capital Outlay Projects (17)



The Special Reserve Fund for Other Than Capital Outlay Projects is a special reserve fund established to provide for the accumulation of general fund monies for general operating purposes other than for capital outlay. The projected ending fund balance of \$1.24 million is reserved for the District's operating systems. Effective with the adoption of the 2022-23 budget Fund 17 is part of the 10% reserve cap.



Description	Resource Codes	Object Codes	Original Budget (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	5,000.00	5,000.00	22,848.97	24,663.31	19,663.31	393.3%
5) TOTAL, REVENUES			5,000.00	5,000.00	22,848.97	24,663.31		
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)			5,000.00	5,000.00	22,848.97	24,663.31		
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)			5,000.00	5,000.00	22,848.97	24,663.31		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,233,282.71	1,233,282.71		1,214,025.44	(19,257.27)	-1.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,233,282.71	1,233,282.71		1,214,025.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,233,282.71	1,233,282.71		1,214,025.44		
2) Ending Balance, June 30 (E + F1e)			1,238,282.71	1,238,282.71		1,238,688.75		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,238,282.71	1,238,282.71		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		1,238,688.75		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	3,185.66	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	19,663.31	19,663.31	19,663.31	New
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	22,848.97	24,663.31	19,663.31	393.3%
TOTAL, REVENUES			5,000.00	5,000.00	22,848.97	24,663.31		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

**SPECIAL RESERVE
FUND FOR
POSTEMPLOYMENT
BENEFITS**



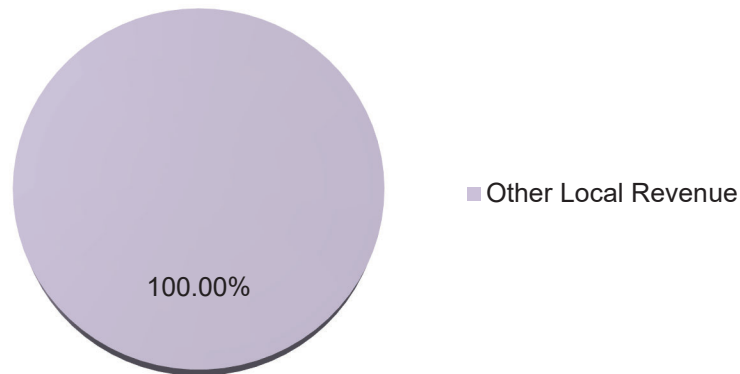
Special Reserve Fund for Postemployment Benefits (20)



The Special Reserve Fund for Postemployment Benefits may be used pursuant to *Education Code* Section 42840 to account for amounts the district has earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for the postemployment benefit plan. Amounts accumulated in this fund must be transferred back to the general fund for expenditure. (*Education Code* Section 42842).

Although this fund is authorized by statute, it does not meet the GAAP definition of a special revenue fund. It functions effectively as an extension of the general fund. For presentation in the audited financial statements, this fund can either be combined with the general fund, or it can be reported separately and the departure from GAAP explained.

The District projects to have an ending fund balance of \$332 thousand in fiscal year 2022-23.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,200.00	1,200.00	6,132.45	6,477.45	5,277.45	439.8%
5) TOTAL, REVENUES			1,200.00	1,200.00	6,132.45	6,477.45		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,200.00	1,200.00	6,132.45	6,477.45		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,200.00	1,200.00	6,132.45	6,477.45		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	330,040.55	330,040.55		325,832.88	(4,207.67)	-1.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			330,040.55	330,040.55		325,832.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			330,040.55	330,040.55		325,832.88		
2) Ending Balance, June 30 (E + F1e)			331,240.55	331,240.55		332,310.33		
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								
c) Committed		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	331,240.55	331,240.55		332,310.33		
Fiscal Stabilization	0000	9780				327,032.88		
Fair Value of Investments	0000	9780				5,277.45		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	1,200.00	1,200.00	855.00	1,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	5,277.45	5,277.45	5,277.45	New
TOTAL, OTHER LOCAL REVENUE			1,200.00	1,200.00	6,132.45	6,477.45	5,277.45	439.8%
TOTAL, REVENUES			1,200.00	1,200.00	6,132.45	6,477.45		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

BUILDING FUND



S
A
U
S
D

Building Fund (21)

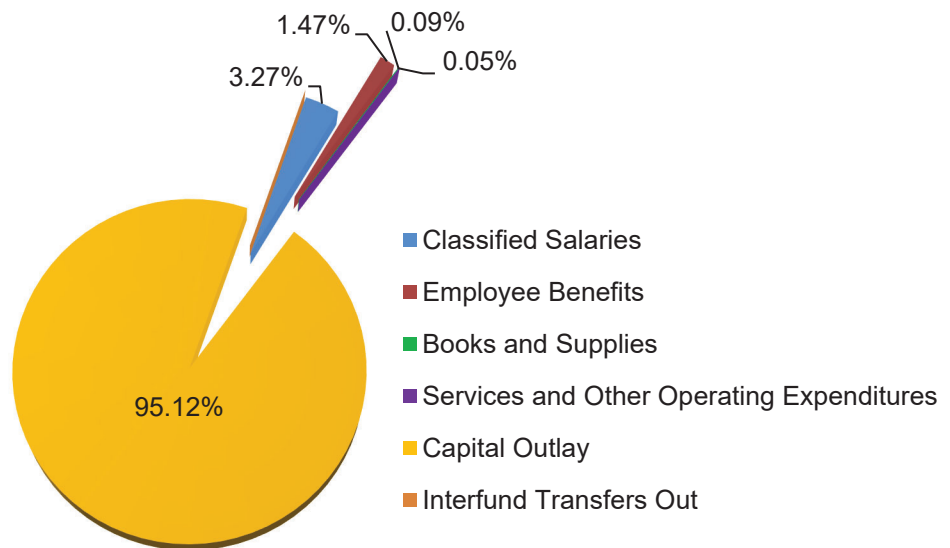


The Building Fund is a capital project fund established to account primarily for proceeds from the sale of bonds. The Building Fund is used for the acquisition or construction of major capital facilities.

On July 16, 2018 the SAUSD Board of Education voted to place Measure I, a \$232 million school improvement bond measure, on the November 6, 2018 ballot. Measure I would cost approximately \$24 per \$100,000 of assessed (not market) value annually, or about \$5.25 per month for the typical homeowner. The November election resulted in 70.65% of the voters approving the issuance of the Measure I Bond. Measure I would provide locally-controlled funding to repair and improve Santa Ana schools. A citizens' oversight committee, detailed project list, and annual audits would be required. The approval of Measure I makes SAUSD eligible for \$62 million in matching funds from the State. The District received the first issuance of Measure I Bond Series A of \$59.5 million in May 2019. Series B in the amount of \$78.6 million was received in January 2021.

On December 11, 2018 the SAUSD Board of Education approved the Measure I projects spending plan. Below is a list of projects that are budgeted and scheduled for implementation in 2022-23:

Type of Project	Location	Budget Amount
Modernization	Various Locations	\$3.28 million
Renovation	Various Locations	\$13.83 million
P2P	Jefferson Elementary	\$4.28 million
Sports Complex	Saddleback HS	\$6.05 million
Career Technical Education	Valley HS & Saddleback HS	\$2.17 million
General Operations	Various Locations	\$3.54 million



The projected fund balance of \$4.90 million is reserved for the remaining Measure I projects and includes \$0.72 million for fair value of investments.

Description	Resource Codes	Object Codes	Original Budget (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	405,000.00	405,000.00	856,978.66	1,125,817.46	720,817.46	178.0%
5) TOTAL, REVENUES			405,000.00	405,000.00	856,978.66	1,125,817.46		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	967,394.00	967,394.00	319,324.94	1,149,083.90	(181,689.90)	-18.8%
3) Employee Benefits		3000-3999	433,861.50	433,861.50	128,603.46	517,066.02	(83,204.52)	-19.2%
4) Books and Supplies		4000-4999	0.00	0.00	7,314.90	15,071.15	(15,071.15)	New
5) Services and Other Operating Expenditures		5000-5999	48,875.00	48,875.00	25,909.98	31,628.73	17,246.27	35.3%
6) Capital Outlay		6000-6999	10,912,952.43	10,912,952.43	13,477,329.22	33,402,347.38	(22,489,394.95)	-206.1%
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			12,363,082.93	12,363,082.93	13,958,482.50	35,115,197.18		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,958,082.93)	(11,958,082.93)	(13,101,503.84)	(33,989,379.72)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	6,787,990.00	6,787,990.00	6,787,990.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	6,787,990.00	6,787,990.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,958,082.93)	(11,958,082.93)	(6,313,513.84)	(27,201,389.72)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,269,875.88	12,269,875.88		32,105,348.05	19,835,472.17	161.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,269,875.88	12,269,875.88		32,105,348.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,269,875.88	12,269,875.88		32,105,348.05		
2) Ending Balance, June 30 (E + F1e)			311,792.95	311,792.95		4,903,958.33		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	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)
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	311,792.95	311,792.95		4,903,958.33		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	405,000.00	405,000.00	94,689.51	405,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	720,817.46	720,817.46	720,817.46	New
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	41,471.69	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER LOCAL REVENUE			405,000.00	405,000.00	856,978.66	1,125,817.46	720,817.46	178.0%
TOTAL, REVENUES			405,000.00	405,000.00	856,978.66	1,125,817.46		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	766,175.00	766,175.00	270,628.95	898,420.33	(132,245.33)	-17.3%
Clerical, Technical and Office Salaries		2400	201,219.00	201,219.00	48,695.99	250,663.57	(49,444.57)	-24.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			967,394.00	967,394.00	319,324.94	1,149,083.90	(181,689.90)	-18.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	250,615.50	250,615.50	74,779.35	285,460.54	(34,845.04)	-13.9%
OASDI/Medicare/Alternative		3301-3302	74,005.00	74,005.00	24,319.51	87,797.53	(13,792.53)	-18.6%
Health and Welfare Benefits		3401-3402	104,405.00	104,405.00	28,021.47	138,177.47	(33,772.47)	-32.3%
Unemployment Insurance		3501-3502	4,836.00	4,836.00	1,483.13	5,630.48	(794.48)	-16.4%
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			433,861.50	433,861.50	128,603.46	517,066.02	(83,204.52)	-19.2%
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	2,255.26	2,255.26	(2,255.26)	New
Noncapitalized Equipment		4400	0.00	0.00	5,059.64	12,815.89	(12,815.89)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	7,314.90	15,071.15	(15,071.15)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	48,875.00	48,875.00	25,909.98	31,628.73	17,246.27	35.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			48,875.00	48,875.00	25,909.98	31,628.73	17,246.27	35.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	10,912,952.43	10,912,952.43	13,462,948.37	33,387,966.53	(22,475,014.10)	-205.9%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Equipment		6400	0.00	0.00	14,380.85	14,380.85	(14,380.85)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,912,952.43	10,912,952.43	13,477,329.22	33,402,347.38	(22,489,394.95)	-206.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			12,363,082.93	12,363,082.93	13,958,482.50	35,115,197.18		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	6,787,990.00	6,787,990.00	6,787,990.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	6,787,990.00	6,787,990.00	6,787,990.00	New
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(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	6,787,990.00	6,787,990.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	4,903,958.33
Total, Restricted Balance		4,903,958.33

**CAPITAL
FACILITIES
FUND**



S

A

U

S

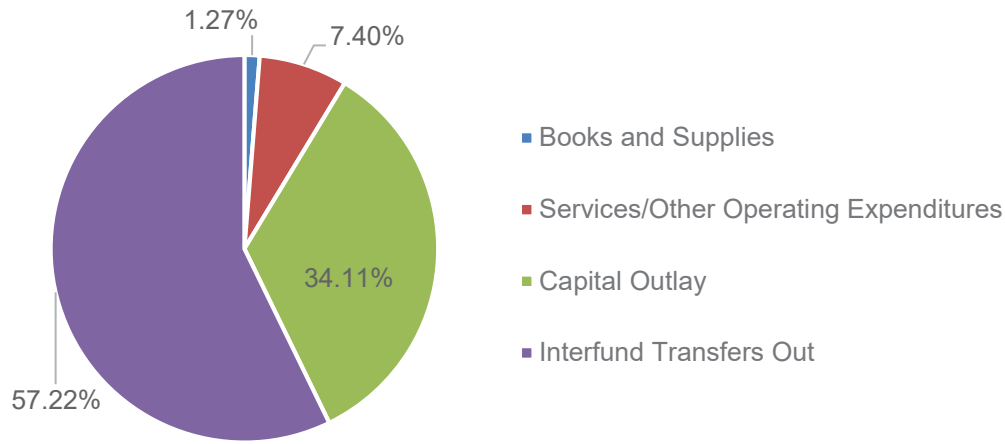
D

Capital Facilities Fund (25)



The Capital Facilities Fund is a capital project fund established to account primarily for monies received from fees levied on developers or other agencies as a condition of approving development. The projected revenue is \$9.47 million.

The Capital Facilities Fund is used for the acquisition or construction of major capital facilities related to growth. The projected expenditures of \$1.29 million are for Santa Ana, Villa and Century Modernization projects.



There is a projected fund balance of \$44.44 million that is reserved for legally restricted facility projects (\$21.43 million), developer fees (\$20.11 million), City of Santa Ana Redevelopment (\$2.28 million), and \$0.62 million for fair value of investments.

Description	Resource Codes	Object Codes	Original Budget (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	7,600,711.00	7,600,711.00	4,475,915.17	9,470,855.06	1,870,144.06	24.6%
5) TOTAL, REVENUES			7,600,711.00	7,600,711.00	4,475,915.17	9,470,855.06		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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	38,152.29	(38,152.29)	New
5) Services and Other Operating Expenditures		5000-5999	109,000.00	109,000.00	26,543.83	223,125.40	(114,125.40)	-104.7%
6) Capital Outlay		6000-6999	871,697.00	871,697.00	10,437.99	1,027,855.42	(156,158.42)	-17.9%
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			980,697.00	980,697.00	36,981.82	1,289,133.11		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,620,014.00	6,620,014.00	4,438,933.35	8,181,721.95		
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	1,724,192.68	1,724,192.68	1,724,192.68	1,724,192.68	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			(1,724,192.68)	(1,724,192.68)	(1,724,192.68)	(1,724,192.68)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,895,821.32	4,895,821.32	2,714,740.67	6,457,529.27		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	37,300,340.08	37,300,340.08		37,982,027.72	681,687.64	1.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,300,340.08	37,300,340.08		37,982,027.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,300,340.08	37,300,340.08		37,982,027.72		
2) Ending Balance, June 30 (E + F1e)			42,196,161.40	42,196,161.40		44,439,556.99		
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	17,789,124.05	17,789,124.05		20,106,045.65		

Description	Resource Codes	Object Codes	Original Budget (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) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	24,407,037.35	24,407,037.35		24,333,511.34		
250000 Capital Facilities Projects	0000	9780				21,427,674.90		
250000 Fair Value of Investments	0000	9780				621,239.16		
259157 Redevelopment City of Santa Ana	0000	9780				2,284,597.28		
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	4,900,711.00	4,900,711.00	0.00	4,900,711.00	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	200,000.00	200,000.00	105,771.11	200,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	621,239.16	621,239.16	621,239.16	New
Fees and Contracts								
Mitigation/Developer Fees		8681	2,500,000.00	2,500,000.00	3,748,904.90	3,748,904.90	1,248,904.90	50.0%
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			7,600,711.00	7,600,711.00	4,475,915.17	9,470,855.06	1,870,144.06	24.6%
TOTAL, REVENUES			7,600,711.00	7,600,711.00	4,475,915.17	9,470,855.06		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	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, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	38,152.29	(38,152.29)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	38,152.29	(38,152.29)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	8,910.38	8,910.38	(8,910.38)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	109,000.00	109,000.00	17,633.45	214,215.02	(105,215.02)	-96.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			109,000.00	109,000.00	26,543.83	223,125.40	(114,125.40)	-104.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	13,908.42	(13,908.42)	New
Land Improvements		6170	0.00	0.00	(94,666.92)	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	871,697.00	871,697.00	105,104.91	1,013,947.00	(142,250.00)	-16.3%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			871,697.00	871,697.00	10,437.99	1,027,855.42	(156,158.42)	-17.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			980,697.00	980,697.00	36,981.82	1,289,133.11		
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	1,724,192.68	1,724,192.68	1,724,192.68	1,724,192.68	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,724,192.68	1,724,192.68	1,724,192.68	1,724,192.68	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)			(1,724,192.68)	(1,724,192.68)	(1,724,192.68)	(1,724,192.68)		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	20,106,045.65
Total, Restricted Balance		20,106,045.65

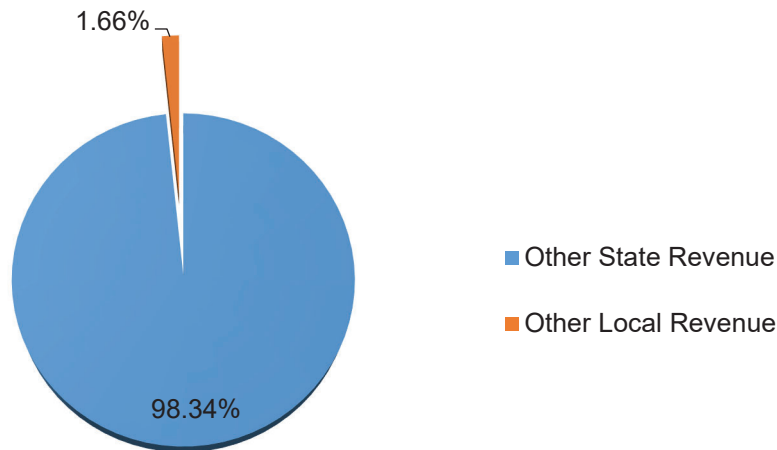
COUNTY SCHOOL FACILITIES FUND



County School Facilities Fund (35)

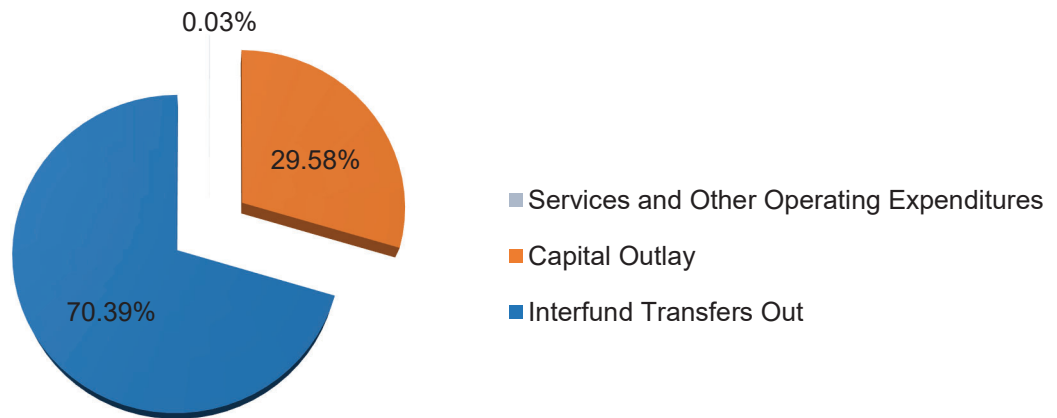


The County School Facilities Fund is a capital project fund established to account primarily for State apportionments received for school facility construction and modernization projects.



The District is spending \$2.86 million for the following capital projects:

- \$1.43 million for CTE Autotech at Valley High School
- \$1.43 million for CTE Culinary at Valley High School



The District transferred \$6.79 million out to Measure I Fund to cover modernization at Garfield and Carver elementary schools. The projected fund balance of approximately \$1.06 million of which \$0.97 million is reserved for future legally restricted projects, i.e. Valley CTE projects and \$89 thousand for fair value of investments.

Description	Resource Codes	Object Codes	Original Budget (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	6,787,990.00	6,787,990.00	6,787,990.00	New
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	107,484.21	114,477.50	99,477.50	663.2%
5) TOTAL, REVENUES			15,000.00	15,000.00	6,895,474.21	6,902,467.50		
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	3,000.00	3,000.00	964.21	3,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,519,969.50	2,519,969.50	860,055.75	2,852,435.02	(332,465.52)	-13.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,522,969.50	2,522,969.50	861,019.96	2,855,435.02		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,507,969.50)	(2,507,969.50)	6,034,454.25	4,047,032.48		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	6,787,990.00	6,787,990.00	(6,787,990.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	(6,787,990.00)	(6,787,990.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,507,969.50)	(2,507,969.50)	(753,535.75)	(2,740,957.52)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,807,130.47	3,807,130.47		3,799,646.38	(7,484.09)	-0.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,807,130.47	3,807,130.47		3,799,646.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,807,130.47	3,807,130.47		3,799,646.38		
2) Ending Balance, June 30 (E + F1e)			1,299,160.97	1,299,160.97		1,058,688.86		
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) Legally Restricted Balance		9740	1,299,160.97	1,299,160.97		1,058,688.86		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	6,787,990.00	6,787,990.00	6,787,990.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	6,787,990.00	6,787,990.00	6,787,990.00	New
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	18,006.71	25,000.00	10,000.00	66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	89,477.50	89,477.50	89,477.50	New
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			15,000.00	15,000.00	107,484.21	114,477.50	99,477.50	663.2%
TOTAL, REVENUES			15,000.00	15,000.00	6,895,474.21	6,902,467.50		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
BOOKS AND SUPPLIES								
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	3,000.00	3,000.00	964.21	3,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,000.00	3,000.00	964.21	3,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,519,969.50	2,519,969.50	860,055.75	2,852,435.02	(332,465.52)	-13.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,519,969.50	2,519,969.50	860,055.75	2,852,435.02	(332,465.52)	-13.2%
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			2,522,969.50	2,522,969.50	861,019.96	2,855,435.02		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: 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	6,787,990.00	6,787,990.00	(6,787,990.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	6,787,990.00	6,787,990.00	(6,787,990.00)	New
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%
(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	(6,787,990.00)	(6,787,990.00)		

Resource	Description	2022-23 Projected Totals
7710	State School Facilities Projects	1,058,688.86
Total, Restricted Balance		1,058,688.86

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS

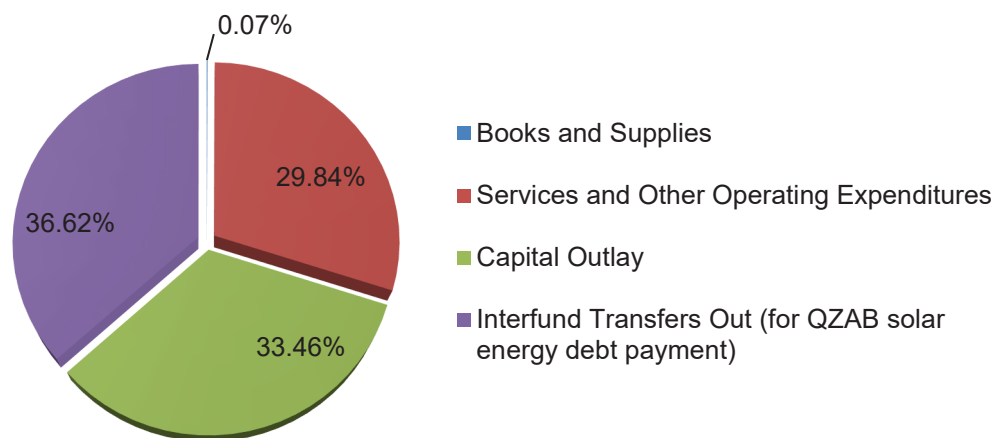
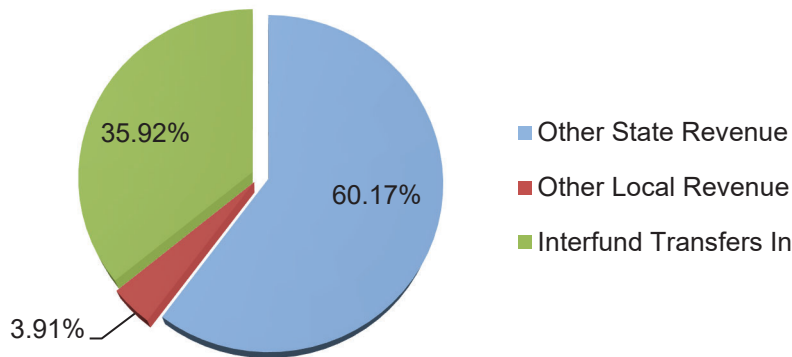


Special Reserve Fund for Capital Outlay Projects (40)



The Special Reserve Fund for Capital Outlay Projects is a capital project fund established to account primarily for capital outlay purposes. The following funds are utilized for construction projects at various sites as shown in the chart below:

Funding Source	Funded Projects
QZAB Solar	\$1.44 million is allocated to service QZAB Solar debt;
Emergency Repair Program	\$1.73 million if allocated for other construction costs of various projects



The projected fund balance of approximately \$10.53 million is reserved for legal restricted projects (\$3.18 million), future capital outlay projects (\$1.67 million), QZAB Solar Energy debt payments (\$3.26 million), and California Solar Initiative projects (\$2.25 million) and \$0.17 million for fair value of investments.

Description	Resource Codes	Object Codes	Original Budget (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	1,726,025.04	1,726,025.04	2,067,754.46	3,793,779.50	2,067,754.46	119.8%
4) Other Local Revenue		8600-8799	80,000.00	80,000.00	195,377.27	246,859.80	166,859.80	208.6%
5) TOTAL, REVENUES			1,806,025.04	1,806,025.04	2,263,131.73	4,040,639.30		
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	392.23	(392.23)	New
3) Employee Benefits		3000-3999	0.00	0.00	0.00	31.97	(31.97)	New
4) Books and Supplies		4000-4999	0.00	0.00	0.00	2,940.00	(2,940.00)	New
5) Services and Other Operating Expenditures		5000-5999	674,500.00	674,500.00	141,402.36	1,177,494.32	(502,994.32)	-74.6%
6) Capital Outlay		6000-6999	1,301,525.04	1,301,525.04	(29,790.64)	1,320,222.46	(18,697.42)	-1.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,976,025.04	1,976,025.04	111,611.72	2,501,080.98		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(170,000.00)	(170,000.00)	2,151,520.01	1,539,558.32		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,464,629.00	1,464,629.00	1,464,629.00	2,264,629.00	800,000.00	54.6%
b) Transfers Out		7600-7629	1,445,146.00	1,445,146.00	1,445,146.00	1,445,146.00	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			19,483.00	19,483.00	19,483.00	819,483.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(150,517.00)	(150,517.00)	2,171,003.01	2,359,041.32		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,748,910.61	7,748,910.61		8,167,465.78	418,555.17	5.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,748,910.61	7,748,910.61		8,167,465.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,748,910.61	7,748,910.61		8,167,465.78		
2) Ending Balance, June 30 (E + F1e)			7,598,393.61	7,598,393.61		10,526,507.10		
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	1,146,649.69	1,146,649.69		3,177,679.76		
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	6,451,743.92	6,451,743.92		7,348,827.34		
400000 Future Capital Projects	0000	9780				1,669,860.01		
400000 Fair Value of Investments	0000	9780				166,859.80		
400308 QZAB Solar Energy	0000	9780				3,257,157.91		
400309 California Solar Initiative	0000	9780				2,254,949.62		
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	1,726,025.04	1,726,025.04	2,067,754.46	3,793,779.50	2,067,754.46	119.8%
TOTAL, OTHER STATE REVENUE			1,726,025.04	1,726,025.04	2,067,754.46	3,793,779.50	2,067,754.46	119.8%
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	80,000.00	80,000.00	28,517.47	80,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	166,859.80	166,859.80	166,859.80	New
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			80,000.00	80,000.00	195,377.27	246,859.80	166,859.80	208.6%
TOTAL, REVENUES			1,806,025.04	1,806,025.04	2,263,131.73	4,040,639.30		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	392.23	(392.23)	New
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	392.23	(392.23)	New
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	30.01	(30.01)	New
Health and Welfare Benefits		3401-3402	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)
Unemployment Insurance		3501-3502	0.00	0.00	0.00	1.96	(1.96)	New
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	31.97	(31.97)	New
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	2,940.00	(2,940.00)	New
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	2,940.00	(2,940.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	29,242.27	118,280.07	(118,280.07)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	674,500.00	674,500.00	112,160.09	1,059,214.25	(384,714.25)	-57.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			674,500.00	674,500.00	141,402.36	1,177,494.32	(502,994.32)	-74.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,301,525.04	1,301,525.04	(29,790.64)	1,320,222.46	(18,697.42)	-1.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,301,525.04	1,301,525.04	(29,790.64)	1,320,222.46	(18,697.42)	-1.4%
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%

Description	Resource Codes	Object Codes	Original Budget (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, EXPENDITURES			1,976,025.04	1,976,025.04	111,611.72	2,501,080.98		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	1,464,629.00	1,464,629.00	1,464,629.00	2,264,629.00	800,000.00	54.6%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,464,629.00	1,464,629.00	1,464,629.00	2,264,629.00	800,000.00	54.6%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,445,146.00	1,445,146.00	1,445,146.00	1,445,146.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,445,146.00	1,445,146.00	1,445,146.00	1,445,146.00	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)			19,483.00	19,483.00	19,483.00	819,483.00		

Resource	Description	2022-23 Projected Totals
6225	Emergency Repair Program, Williams Case	2,063,672.46
9010	Other Restricted Local	1,114,007.30
Total, Restricted Balance		3,177,679.76

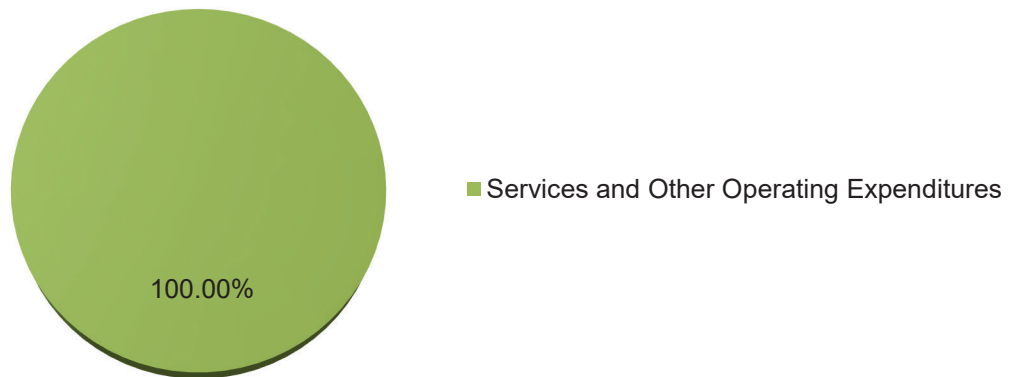
**CAPITAL PROJECT
FUND FOR
BLENDED
COMPONENT UNITS**



Capital Project Fund for Blended Component Units (49)



The Capital Project Fund for Blended Component Units is a capital project fund established to account for capital projects financed by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the District. The projected expenditures of \$200 is for operating costs.



The projected fund balance of \$0.46 million is reserved for legally restricted future facility projects of \$0.45 million as well as \$7 thousand for fair value of investments.

Description	Resource Codes	Object Codes	Original Budget (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	1,000.00	1,000.00	13,856.15	17,614.85	16,614.85	1,661.5%
5) TOTAL, REVENUES			1,000.00	1,000.00	13,856.15	17,614.85		
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	200.00	200.00	68.31	200.00	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			200.00	200.00	68.31	200.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			800.00	800.00	13,787.84	17,414.85		
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)			800.00	800.00	13,787.84	17,414.85		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	411,331.46	411,331.46		439,596.79	28,265.33	6.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			411,331.46	411,331.46		439,596.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			411,331.46	411,331.46		439,596.79		
2) Ending Balance, June 30 (E + F1e)			412,131.46	412,131.46		457,011.64		
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	412,131.46	412,131.46		457,011.64		
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	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	1,241.30	5,000.00	4,000.00	400.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	7,614.85	7,614.85	7,614.85	New
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	5,000.00	5,000.00	5,000.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	1,000.00	13,856.15	17,614.85	16,614.85	1,661.5%
TOTAL, REVENUES			1,000.00	1,000.00	13,856.15	17,614.85		
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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 Health and Welfare Benefits		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		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	200.00	200.00	68.31	200.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			200.00	200.00	68.31	200.00	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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			200.00	200.00	68.31	200.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
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	457,011.64
Total, Restricted Balance		457,011.64

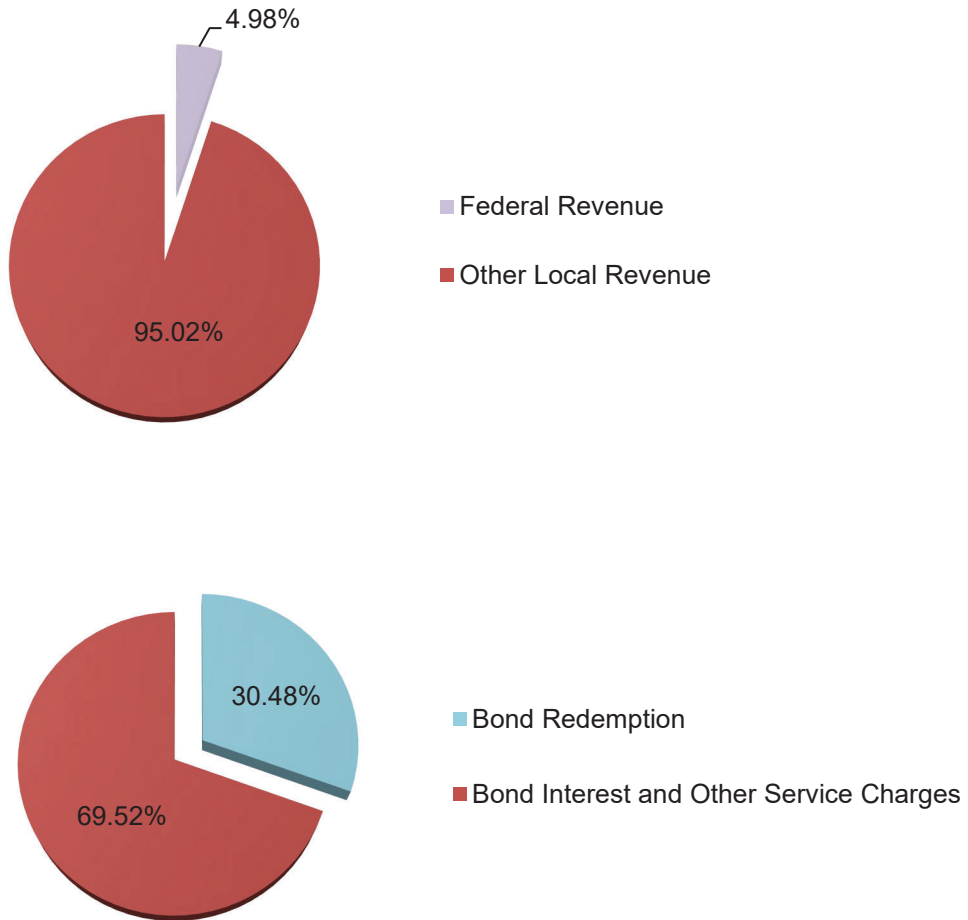
BOND INTEREST AND REDEMPTION FUND



Bond Interest and Redemption Fund (51)



The Bond Interest and Redemption Fund is a fund established for the repayment of bonds issued (bond interest, redemption, and related costs). The projected revenue and expenditures are \$28.77 million and \$7.71 million, respectively.



The County Auditor maintains control over the District's Bond Interest and Redemption Fund.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,433,066.00	1,433,066.00	0.00	1,433,066.00	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	27,341,427.00	27,341,427.00	0.00	27,341,427.00	0.00	0.0%
5) TOTAL, REVENUES			28,774,493.00	28,774,493.00	0.00	28,774,493.00		
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	21,063,265.00	21,063,265.00	0.00	21,063,265.00	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			21,063,265.00	21,063,265.00	0.00	21,063,265.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,711,228.00	7,711,228.00	0.00	7,711,228.00		
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)			7,711,228.00	7,711,228.00	0.00	7,711,228.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	39,000,885.00	39,000,885.00		40,573,851.00	1,572,966.00	4.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,000,885.00	39,000,885.00		40,573,851.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,000,885.00	39,000,885.00		40,573,851.00		
2) Ending Balance, June 30 (E + F1e)			46,712,113.00	46,712,113.00		48,285,079.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	46,712,113.00	46,712,113.00		48,285,079.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	1,433,066.00	1,433,066.00	0.00	1,433,066.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,433,066.00	1,433,066.00	0.00	1,433,066.00	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	26,384,614.00	26,384,614.00	0.00	26,384,614.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	572,911.00	572,911.00	0.00	572,911.00	0.00	0.0%
Supplemental Taxes		8614	121,904.00	121,904.00	0.00	121,904.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	261,998.00	261,998.00	0.00	261,998.00	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			27,341,427.00	27,341,427.00	0.00	27,341,427.00	0.00	0.0%
TOTAL, REVENUES			28,774,493.00	28,774,493.00	0.00	28,774,493.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	6,420,746.00	6,420,746.00	0.00	6,420,746.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	14,642,519.00	14,642,519.00	0.00	14,642,519.00	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)			21,063,265.00	21,063,265.00	0.00	21,063,265.00	0.00	0.0%
TOTAL, EXPENDITURES			21,063,265.00	21,063,265.00	0.00	21,063,265.00		
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	48,285,079.00
Total, Restricted Balance		48,285,079.00

DEBT SERVICE FUND



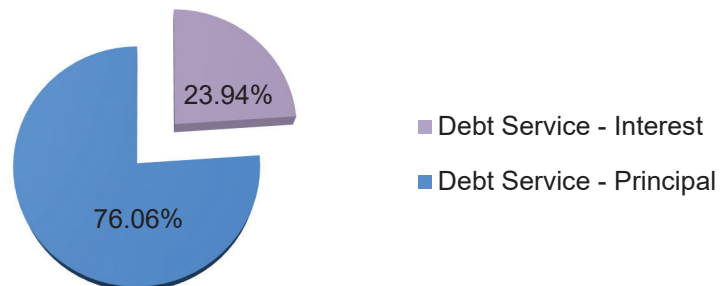
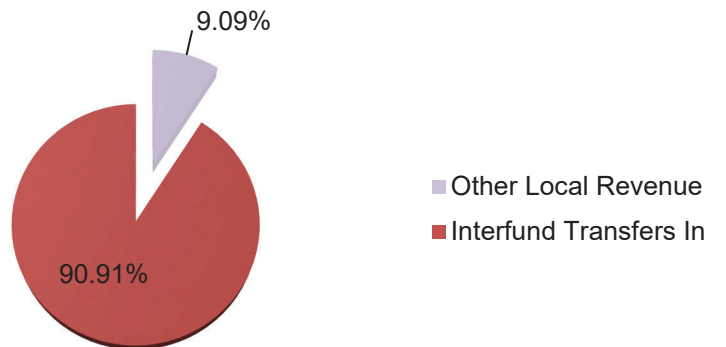
S
A
U
S
D

Debt Service Fund (56)



The Debt Service Fund is a fund established for the accumulation of resources and the retirement of principal and interest on general long-term debt. The sources to retire both principal and interest on debt service are as follows:

Funding Source	Debt Service
General Fund	1999 Certificates of Participation for the acquisition, construction of Esqueda and Heroes elementary schools as well as additional school facility projects 2018 refunding COP to prepay District's outstanding 2007 COP for the acquisition and construction of certain infrastructure improvements as well as to refinance the Energy Savings Project and the 1998 and 1999 Financing Projects
Debt Service Fund (Interest revenue)	2005 Qualified Zone Academy Bond for certain improvements, equipment, and other educational development programs of the District
General Fund/Special Reserve Fund for Capital Outlay Projects	2012 Qualified Zone Academy Bond for Solar Energy
Redevelopment Agency Funds	2016 Lease Purchase Loan for Valley P2P, Mitchell CDC Phase III, and Advanced Learning Academy projects



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	709,009.00	709,009.00	7,543.36	709,013.90	4.90	0.0%
5) TOTAL, REVENUES			709,009.00	709,009.00	7,543.36	709,013.90		
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	7,793,220.98	7,793,220.98	415,700.00	7,793,220.98	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			7,793,220.98	7,793,220.98	415,700.00	7,793,220.98		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,084,211.98)	(7,084,211.98)	(408,156.64)	(7,084,207.08)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	7,093,211.98	7,093,211.98	7,093,211.98	7,093,211.98	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			7,093,211.98	7,093,211.98	7,093,211.98	7,093,211.98		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			9,000.00	9,000.00	6,685,055.34	9,004.90		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,682,088.25	4,682,088.25		38,391.74	(4,643,696.51)	-99.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,682,088.25	4,682,088.25		38,391.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,682,088.25	4,682,088.25		38,391.74		
2) Ending Balance, June 30 (E + F1e)			4,691,088.25	4,691,088.25		47,396.64		
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	4,654,398.29	4,654,398.29		14,143.14		

Description	Resource Codes	Object Codes	Original Budget (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) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	36,689.96	36,689.96		33,253.50		
Fiscal Stabilization	0000	9780				33,248.60		
Fair Value of Investments	0000	9780				4.90		
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								
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								
Interest		8660	9,000.00	9,000.00	7,538.46	9,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	4.90	4.90	4.90	New
Other Local Revenue								
All Other Local Revenue		8699	700,009.00	700,009.00	0.00	700,009.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			709,009.00	709,009.00	7,543.36	709,013.90	4.90	0.0%
TOTAL, REVENUES			709,009.00	709,009.00	7,543.36	709,013.90		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	1,865,435.11	1,865,435.11	415,700.00	1,865,435.11	0.00	0.0%
Other Debt Service - Principal		7439	5,927,785.87	5,927,785.87	0.00	5,927,785.87	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,793,220.98	7,793,220.98	415,700.00	7,793,220.98	0.00	0.0%
TOTAL, EXPENDITURES			7,793,220.98	7,793,220.98	415,700.00	7,793,220.98		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	7,093,211.98	7,093,211.98	7,093,211.98	7,093,211.98	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			7,093,211.98	7,093,211.98	7,093,211.98	7,093,211.98	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 Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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)			7,093,211.98	7,093,211.98	7,093,211.98	7,093,211.98		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	14,143.14
Total, Restricted Balance		14,143.14

SELF-INSURANCE FUND



Self-Insurance Fund (67)

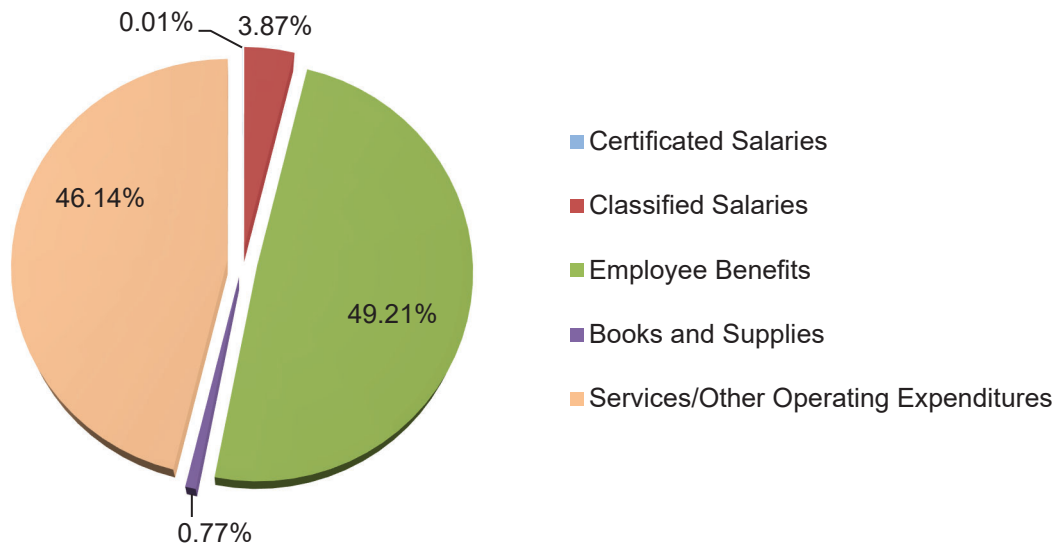


The Self-Insurance Fund is established to separate monies received for self-insurance activities from other operating funds of the District.

Each type of self-insurance activity has its own sub-fund within Fund 67:

- Workers' Compensation (Fund 68)
- Health and Welfare (Fund 69)
- Property Liability (Fund 81)

The Self-Insurance Fund is used for claim payments, estimates of costs relating to incurred-but-not-reported (IBNR) claims, administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs.



The Self-Insurance Fund relies on District's funds, primarily the General Fund (Fund 01) for its operational costs.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	5,434,543.00	5,434,543.00	6,068,539.73	6,223,138.05	788,595.05	14.5%
5) TOTAL, REVENUES			5,434,543.00	5,434,543.00	6,068,539.73	6,223,138.05		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	2,891.37	(2,891.37)	New
2) Classified Salaries		2000-2999	624,147.00	624,147.00	164,482.83	812,949.97	(188,802.97)	-30.2%
3) Employee Benefits		3000-3999	10,281,131.00	10,281,131.00	5,236,374.85	10,343,963.91	(62,832.91)	-0.6%
4) Books and Supplies		4000-4999	165,000.00	165,000.00	5,861.73	162,500.00	2,500.00	1.5%
5) Services and Other Operating Expenses		5000-5999	9,640,300.00	9,640,300.00	4,275,023.78	9,698,300.00	(58,000.00)	-0.6%
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			20,710,578.00	20,710,578.00	9,681,743.19	21,020,605.25		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(15,276,035.00)	(15,276,035.00)	(3,613,203.46)	(14,797,467.20)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(15,276,035.00)	(15,276,035.00)	(3,613,203.46)	(14,797,467.20)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	27,591,755.79	27,591,755.79		21,562,431.12	(6,029,324.67)	-21.9%

Description	Resource Codes	Object Codes	Original Budget (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) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,591,755.79	27,591,755.79		21,562,431.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			27,591,755.79	27,591,755.79		21,562,431.12		
2) Ending Net Position, June 30 (E + F1e)			12,315,720.79	12,315,720.79		6,764,963.92		
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	12,315,720.79	12,315,720.79		6,764,963.92		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	80,500.00	80,500.00	84,998.91	80,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	619,128.31	619,128.31	619,128.31	New
Fees and Contracts								
In-District Premiums/Contributions		8674	5,354,043.00	5,354,043.00	5,354,043.00	5,523,509.74	169,466.74	3.2%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	10,369.51	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			5,434,543.00	5,434,543.00	6,068,539.73	6,223,138.05	788,595.05	14.5%
TOTAL, REVENUES			5,434,543.00	5,434,543.00	6,068,539.73	6,223,138.05		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	2,891.37	(2,891.37)	New
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	2,891.37	(2,891.37)	New
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	924.64	(924.64)	New
Classified Supervisors' and Administrators' Salaries		2300	218,010.00	218,010.00	70,699.74	281,905.74	(63,895.74)	-29.3%
Clerical, Technical and Office Salaries		2400	406,137.00	406,137.00	93,783.09	530,119.59	(123,982.59)	-30.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			624,147.00	624,147.00	164,482.83	812,949.97	(188,802.97)	-30.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	552.25	(552.25)	New
PERS		3201-3202	158,348.00	158,348.00	40,395.73	189,681.36	(31,333.36)	-19.8%
OASDI/Medicare/Alternative		3301-3302	47,748.00	47,748.00	12,335.02	61,983.94	(14,235.94)	-29.8%
Health and Welfare Benefits		3401-3402	71,916.00	71,916.00	692,064.39	87,673.36	(15,757.36)	-21.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unemployment Insurance		3501-3502	3,119.00	3,119.00	816.34	4,073.00	(954.00)	-30.6%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	10,000,000.00	10,000,000.00	4,490,763.37	10,000,000.00	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	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,281,131.00	10,281,131.00	5,236,374.85	10,343,963.91	(62,832.91)	-0.6%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	45,000.00	45,000.00	5,861.73	49,000.00	(4,000.00)	-8.9%
Noncapitalized Equipment		4400	120,000.00	120,000.00	0.00	113,500.00	6,500.00	5.4%
TOTAL, BOOKS AND SUPPLIES			165,000.00	165,000.00	5,861.73	162,500.00	2,500.00	1.5%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	23,500.00	23,500.00	567.16	23,600.00	(100.00)	-0.4%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	5,325,000.00	5,325,000.00	4,099,568.56	5,339,000.00	(14,000.00)	-0.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	60,000.00	60,000.00	22,613.45	120,000.00	(60,000.00)	-100.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	831.71	2,900.00	(2,900.00)	New
Professional/Consulting Services and Operating Expenditures		5800	4,231,500.00	4,231,500.00	151,442.90	4,212,500.00	19,000.00	0.4%
Communications		5900	300.00	300.00	0.00	300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9,640,300.00	9,640,300.00	4,275,023.78	9,698,300.00	(58,000.00)	-0.6%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			20,710,578.00	20,710,578.00	9,681,743.19	21,020,605.25		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

RETIREE BENEFIT FUND



Retiree Benefit Fund (71)



The Retiree Benefit Fund is established to account for the District's irrevocable contributions to the California Employer's Retiree Benefits Trust Program (CERBT) with the California Public Employers' Retirement System for the prefunding of retiree health benefits. Effective 2021-22 the District will no longer transfer funds from the Retiree Benefit Fund (Fund 71) to the Self-Insurance Fund (Fund 67). Instead the District will utilize Fund 67 fund balance to pay for retirees' health benefits for 2021-22 and 2022-23.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50.00	50.00	254.15	266.96	216.96	433.9%
5) TOTAL, REVENUES			50.00	50.00	254.15	266.96		
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	9.00	9.00	2.06	9.00	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			9.00	9.00	2.06	9.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			41.00	41.00	252.09	257.96		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			41.00	41.00	252.09	257.96		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	38,596,140.71	38,596,140.71		38,595,945.81	(194.90)	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)			38,596,140.71	38,596,140.71		38,595,945.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			38,596,140.71	38,596,140.71		38,595,945.81		
2) Ending Net Position, June 30 (E + F1e)			38,596,181.71	38,596,181.71		38,596,203.77		
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	38,596,181.71	38,596,181.71		38,596,203.77		
OTHER LOCAL REVENUE								
Interest		8660	50.00	50.00	37.19	50.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	216.96	216.96	216.96	New
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50.00	50.00	254.15	266.96	216.96	433.9%
TOTAL, REVENUES			50.00	50.00	254.15	266.96		
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	9.00	9.00	2.06	9.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9.00	9.00	2.06	9.00	0.00	0.0%
TOTAL, EXPENSES			9.00	9.00	2.06	9.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(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)			0.00	0.00	0.00	0.00		

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

SUPPLEMENTAL INFORMATION



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)	41,245.65	41,245.65	35,900.57	41,701.49	455.84	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)	41,245.65	41,245.65	35,900.57	41,701.49	455.84	1.0%
5. District Funded County Program ADA						
a. County Community Schools	66.29	66.29	77.38	77.38	11.09	17.0%
b. Special Education-Special Day Class	26.70	26.70	26.70	26.70	0.00	0.0%
c. Special Education-NPS/LCI	3.51	3.51	3.51	3.51	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	96.50	96.50	107.59	107.59	11.09	11.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	41,342.15	41,342.15	36,008.16	41,809.08	466.93	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	0.00	0.00	0.00	0.00	0.00	0.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	297.92	297.92	280.02	280.02	(17.90)	-6.0%
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)	297.92	297.92	280.02	280.02	(17.90)	-6.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	297.92	297.92	280.02	280.02	(17.90)	-6.0%

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 23,891,200.55
- 2. Contracted general administrative positions not paid through payroll _____
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 671,451,447.32

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.56%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. _____

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 40,102,292.35
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 9,855,636.40

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	84,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	342,000.55
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,557,550.00
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	52,941,979.30
9. Carry-Forward Adjustment (Part IV, Line F)	3,696,384.03
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	56,638,363.33

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	560,144,245.54
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	112,759,668.59
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	71,860,402.37
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	10,387,577.95
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	233,496.88
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	4,004,761.19
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,004,679.61
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	158,680.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	69,283,742.15
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	15,861,032.42
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	27,157,880.41
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	872,856,167.11

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	6.07%
---	-------

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	6.49%
---	-------

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect

cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	52,941,979.30
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	1,380,062.42
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.80%) times Part III, Line B19); zero if negative	3,696,384.03
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.80%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.80%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	3,696,384.03
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	3,696,384.03

Approved indirect cost rate: 5.80%

Highest rate used in any program: 5.80%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	35,714,678.98	2,071,451.38	5.80%
01	3010	20,257,293.26	1,172,014.31	5.79%
01	3060	412,555.38	23,928.21	5.80%
01	3110	203,587.90	11,808.10	5.80%
01	3182	796,746.72	46,211.31	5.80%
01	3213	48,303,961.29	2,801,629.75	5.80%
01	3215	14,627.00	841.11	5.75%
01	3310	9,148,294.90	530,601.10	5.80%
01	3315	327,461.25	18,992.75	5.80%
01	3327	179,042.50	10,384.67	5.80%
01	3345	3,205.10	185.90	5.80%
01	3385	267,181.47	15,496.53	5.80%
01	3395	16,802.46	974.54	5.80%
01	3410	397,736.29	23,068.71	5.80%
01	3550	260,217.00	13,011.00	5.00%
01	4035	1,878,365.85	108,945.22	5.80%
01	4124	2,535,574.15	126,778.72	5.00%
01	4127	2,776,564.02	161,040.71	5.80%
01	4203	4,431,540.68	257,029.36	5.80%
01	5630	239,631.63	13,898.63	5.80%
01	5632	25,550.42	1,481.93	5.80%
01	5634	179,568.98	10,415.00	5.80%
01	5810	675,547.50	10,109.53	1.50%
01	6010	9,345,056.73	467,252.84	5.00%
01	6053	642,096.41	37,241.59	5.80%
01	6266	3,069,637.32	178,038.96	5.80%
01	6332	845,741.00	49,053.00	5.80%
01	6385	121,977.34	7,074.68	5.80%
01	6387	1,699,658.25	98,580.18	5.80%
01	6510	499,235.78	28,955.68	5.80%
01	6515	17,500.94	1,015.06	5.80%
01	6520	319,571.37	18,535.14	5.80%
01	6536	397,530.71	23,056.78	5.80%
01	6537	1,785,771.63	103,574.75	5.80%
01	6546	3,422,600.18	198,626.81	5.80%
01	6762	5,716,819.00	331,575.00	5.80%
01	7220	361,182.28	20,948.57	5.80%

First Interim
2022-23 Projected Year Totals
Exhibit A: Indirect Cost Rates Charged to Programs

01	7311	21,320.34	1,236.58	5.80%
01	7370	168,922.36	9,797.52	5.80%
01	7412	3,241,387.47	188,147.53	5.80%
01	7413	1,315,041.59	76,272.41	5.80%
01	7435	11,797,556.00	684,258.00	5.80%
01	7810	1,001,701.86	57,771.17	5.77%
01	8150	24,664,804.15	1,430,558.64	5.80%
01	9010	6,667,065.36	258,904.09	3.88%
09	3010	84,413.51	4,895.98	5.80%
09	3212	305,072.54	17,694.21	5.80%
09	3213	555,187.21	32,197.93	5.80%
09	3214	207,730.55	12,048.37	5.80%
09	3216	43,867.06	2,543.94	5.80%
09	3217	10,068.22	583.78	5.80%
09	3218	28,593.00	1,658.39	5.80%
09	3219	49,296.31	2,856.69	5.79%
09	6010	193,793.18	9,689.66	5.00%
09	7412	70,888.47	4,111.53	5.80%
09	7413	70,888.47	4,111.53	5.80%
09	7810	3,721.17	215.83	5.80%
12	6052	18,903.59	1,096.41	5.80%
12	6105	15,256,759.35	884,892.04	5.80%
12	6127	218,336.48	12,663.52	5.80%
12	6128	25,000.00	1,450.00	5.80%
13	5310	21,918,987.31	1,172,665.82	5.35%
13	5320	5,230,185.10	279,814.90	5.35%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	585,018,818.00	(2.64%)	569,550,268.00	(3.61%)	549,011,811.00
2. Federal Revenues	8100-8299	157,114,802.89	(75.90%)	37,858,642.10	(.81%)	37,550,717.08
3. Other State Revenues	8300-8599	259,752,366.36	(42.48%)	149,419,594.84	1.08%	151,036,459.10
4. Other Local Revenues	8600-8799	17,401,404.65	(4.45%)	16,626,941.76	(14.35%)	14,240,855.76
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		1,019,287,391.90	(24.12%)	773,455,446.70	(2.79%)	751,839,842.94
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				351,117,954.41		312,113,581.61
b. Step & Column Adjustment				2,044,023.42		2,059,355.75
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(41,048,396.22)		(461,600.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	351,117,954.41	(11.11%)	312,113,581.61	.51%	313,711,337.36
2. Classified Salaries						
a. Base Salaries				132,676,024.35		126,025,819.00
b. Step & Column Adjustment				353,732.54		354,630.50
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(7,003,937.89)		(242,968.22)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	132,676,024.35	(5.01%)	126,025,819.00	.09%	126,137,481.28
3. Employee Benefits	3000-3999	206,211,813.05	(3.34%)	199,323,417.11	2.45%	204,205,995.30
4. Books and Supplies	4000-4999	101,610,049.56	(39.84%)	61,129,003.81	(17.41%)	50,488,337.76
5. Services and Other Operating Expenditures	5000-5999	122,285,694.20	(21.22%)	96,338,231.72	(34.95%)	62,667,605.03
6. Capital Outlay	6000-6999	29,202,127.11	(86.32%)	3,993,915.26	(2.64%)	3,888,307.26
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,547,598.00	1.08%	4,596,520.00	1.24%	4,653,675.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,696,115.21)	0.00%	(2,696,115.21)	0.00%	(2,696,115.21)
9. Other Financing Uses						
a. Transfers Out	7600-7629	6,374,627.86	(10.93%)	5,677,985.56	2.06%	5,794,726.56
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		951,329,773.33	(15.22%)	806,502,358.86	(4.67%)	768,851,350.34
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		67,957,618.57		(33,046,912.16)		(17,011,507.40)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		272,061,498.68		340,019,117.25		306,972,205.09
2. Ending Fund Balance (Sum lines C and D1)		340,019,117.25		306,972,205.09		289,960,697.69
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,190,000.00		1,190,000.00		1,190,000.00
b. Restricted	9740	133,674,989.22		100,013,395.40		82,788,846.37
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	117,390,146.65		117,390,146.65		117,390,146.65
d. Assigned	9780	68,737,385.91		72,248,615.86		73,214,677.66
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	19,026,595.47		16,130,047.18		15,377,027.01

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		340,019,117.25		306,972,205.09		289,960,697.69
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	19,026,595.47		16,130,047.18		15,377,027.01
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		19,026,595.47		16,130,047.18		15,377,027.01
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.00%		2.00%		2.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		35,900.57		34,793.04		33,685.51
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		951,329,773.33		806,502,358.86		768,851,350.34
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		951,329,773.33		806,502,358.86		768,851,350.34
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		19,026,595.47		16,130,047.18		15,377,027.01
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		19,026,595.47		16,130,047.18		15,377,027.01
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	585,018,818.00	(2.64%)	569,550,268.00	(3.61%)	549,011,811.00
2. Federal Revenues	8100-8299	136,300.00	0.00%	136,300.00	0.00%	136,300.00
3. Other State Revenues	8300-8599	17,958,991.69	(11.29%)	15,931,571.39	.05%	15,939,529.46
4. Other Local Revenues	8600-8799	9,352,412.83	0.00%	9,352,412.83	0.00%	9,352,412.83
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(112,646,326.82)	9.65%	(123,513,407.87)	.42%	(124,036,612.68)
6. Total (Sum lines A1 thru A5c)		499,820,195.70	(5.67%)	471,457,144.35	(4.47%)	450,403,440.61
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				213,743,813.83		217,985,945.08
b. Step & Column Adjustment				1,508,414.79		1,519,729.26
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,733,716.46		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	213,743,813.83	1.98%	217,985,945.08	.70%	219,505,674.34
2. Classified Salaries						
a. Base Salaries				67,189,496.65		68,099,852.54
b. Step & Column Adjustment				160,319.55		160,726.58
c. Cost-of-Living Adjustment						
d. Other Adjustments				750,036.34		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	67,189,496.65	1.35%	68,099,852.54	.24%	68,260,579.12
3. Employee Benefits	3000-3999	105,049,817.50	4.15%	109,407,730.55	2.79%	112,454,975.89
4. Books and Supplies	4000-4999	35,468,095.09	(50.15%)	17,680,128.20	(3.50%)	17,061,762.63
5. Services and Other Operating Expenditures	5000-5999	62,906,166.45	(6.48%)	58,832,709.73	(42.60%)	33,771,029.30
6. Capital Outlay	6000-6999	4,491,739.31	(50.73%)	2,212,971.25	0.00%	2,212,971.25
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,374,481.00	3.56%	1,423,403.00	4.02%	1,480,558.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(14,396,888.66)	(27.22%)	(10,478,263.22)	(1.21%)	(10,351,878.11)
9. Other Financing Uses						
a. Transfers Out	7600-7629	6,374,627.86	(10.93%)	5,677,985.56	2.06%	5,794,726.56
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		482,201,349.03	(2.36%)	470,842,462.69	(4.39%)	450,190,398.98
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		17,618,846.67		614,681.66		213,041.63
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		188,725,281.36		206,344,128.03		206,958,809.69
2. Ending Fund Balance (Sum lines C and D1)		206,344,128.03		206,958,809.69		207,171,851.32
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,190,000.00		1,190,000.00		1,190,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	117,390,146.65		117,390,146.65		117,390,146.65
d. Assigned	9780	68,737,385.91		72,248,615.86		73,214,677.66
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	19,026,595.47		16,130,047.18		15,377,027.01
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		206,344,128.03		206,958,809.69		207,171,851.32
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	19,026,595.47		16,130,047.18		15,377,027.01
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		19,026,595.47		16,130,047.18		15,377,027.01
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
In the out years SAVA positions will be funded with Unrestricted general funds. Currently some of these positions are funded with COVID-19 funds.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	156,978,502.89	(75.97%)	37,722,342.10	(.82%)	37,414,417.08
3. Other State Revenues	8300-8599	241,793,374.67	(44.79%)	133,488,023.45	1.21%	135,096,929.64
4. Other Local Revenues	8600-8799	8,048,991.82	(9.62%)	7,274,528.93	(32.80%)	4,888,442.93
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	112,646,326.82	9.65%	123,513,407.87	.42%	124,036,612.68
6. Total (Sum lines A1 thru A5c)		519,467,196.20	(41.86%)	301,998,302.35	(.19%)	301,436,402.33
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				137,374,140.58		94,127,636.53
b. Step & Column Adjustment				535,608.63		539,626.49
c. Cost-of-Living Adjustment						
d. Other Adjustments				(43,782,112.68)		(461,600.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	137,374,140.58	(31.48%)	94,127,636.53	.08%	94,205,663.02
2. Classified Salaries						
a. Base Salaries				65,486,527.70		57,925,966.46
b. Step & Column Adjustment				193,412.99		193,903.92
c. Cost-of-Living Adjustment						
d. Other Adjustments				(7,753,974.23)		(242,968.22)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	65,486,527.70	(11.55%)	57,925,966.46	(.08%)	57,876,902.16
3. Employee Benefits	3000-3999	101,161,995.55	(11.12%)	89,915,686.56	2.04%	91,751,019.41
4. Books and Supplies	4000-4999	66,141,954.47	(34.31%)	43,448,875.61	(23.07%)	33,426,575.13
5. Services and Other Operating Expenditures	5000-5999	59,379,527.75	(36.84%)	37,505,521.99	(22.95%)	28,896,575.73
6. Capital Outlay	6000-6999	24,710,387.80	(92.79%)	1,780,944.01	(5.93%)	1,675,336.01
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,173,117.00	0.00%	3,173,117.00	0.00%	3,173,117.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	11,700,773.45	(33.49%)	7,782,148.01	(1.62%)	7,655,762.90
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		469,128,424.30	(28.45%)	335,659,896.17	(5.06%)	318,660,951.36
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		50,338,771.90		(33,661,593.82)		(17,224,549.03)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		83,336,217.32		133,674,989.22		100,013,395.40
2. Ending Fund Balance (Sum lines C and D1)		133,674,989.22		100,013,395.40		82,788,846.37
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	133,674,989.22		100,013,395.40		82,788,846.37
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		133,674,989.22		100,013,395.40		82,788,846.37
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
In 2023-24 the salary adjustments are due to the removal of budgeted positions and extra duty funded with COVID-19 funds as well as the removal of budgeted carry over expenditures from Title I and Title III LEP programs. The K12 Strong Workforce Program Pathway Improvement round 4 funding is also budgeted for regular positions as well as extra duty. In 2024-25 CalOptima and K12 Strong Workforce Program Pathway Improvement round 4 funding are expired.						

Cash Flow Projections: 2022-2023

Object	Budget	Actuals July	Actuals August	Actuals September	Actuals October	Actuals November	Projection December	Projection January	Projection February	Projection March	Projection April	Projection May	Projection June	Projection Accruals	Total
A. BEGINNING CASH		269,828,489	254,974,919	219,488,757	254,262,792	253,003,405	250,905,309	319,290,842	265,607,375	263,386,481	281,885,443	325,035,237	309,102,572		
B. RECEIPTS															
8010-8099	666,018,818	23,689,768	16,988,132	58,358,165	31,289,054	56,106,630	93,085,538	42,078,354	35,113,707	42,620,530	76,946,731	48,496,266	58,845,953	-	585,018,818
8010-8079	402,210,472	16,484,039	16,484,039	56,241,963	29,671,269	36,198,942	36,198,942	36,198,942	36,198,942	36,198,942	36,198,942	36,198,942	27,936,565	-	402,210,472
8000-8079	206,263,219	7,205,719	4,754,967	1,677,785	1,677,785	21,359,617	58,338,525	7,331,341	360,444	9,445,892	42,754,038	13,651,420	39,150,794	-	206,263,219
8000-8099	(23,454,873)	-	(398,583)	(4,638,765)	-	(1,451,929)	(1,451,929)	(1,451,929)	(1,445,679)	(3,024,309)	(6,250)	(1,384,097)	(8,241,406)	-	(23,454,873)
8100-8299	157,114,803	792,356	10,783,034	10,212,024	9,664,038	8,124,618	4,215,407	21,810,771	4,110,571	31,803,340	6,220,002	2,877,027	46,501,909	-	157,114,803
8300-8599	259,752,366	4,537,521	4,579,340	15,191,672	8,279,268	12,198,257	18,592,754	7,763,980	25,406,507	23,984,957	23,984,957	7,573,288	117,613,498	-	259,752,366
8600-8799	17,401,405	4,313,221	370,890	523,578	3,853,769	2,837,769	1,430,218	761,291	1,177,541	577,012	1,042,268	391,633	122,186	-	17,401,405
8800-8999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8930-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS	1,019,287,392	33,332,866	32,121,397	84,285,439	53,086,156	79,287,275	117,323,917	72,414,395	65,809,332	89,032,207	110,193,958	59,338,213	223,083,246	-	1,019,287,392
C. DISBURSEMENTS															
1000-1999	351,117,954	4,861,442	27,996,926	27,751,824	28,336,812	31,887,161	803,893	61,950,085	30,961,762	31,593,730	30,405,093	30,712,929	43,856,318	-	351,117,954
2000-2999	132,676,024	95,515	5,891,483	9,143,989	9,726,833	11,782,611	11,601,357	23,041,080	429,820	13,589,194	12,014,292	11,674,022	23,695,827	-	132,676,024
3000-3999	206,211,813	2,449,452	9,432,338	13,830,044	14,126,828	14,784,959	9,616,126	22,026,349	12,839,679	15,257,372	14,983,543	14,676,740	62,208,581	-	206,211,813
4000-4999	101,610,050	(1,870,858)	3,280,629	1,232,109	3,273,978	9,482,915	11,525,284	8,095,549	6,729,559	3,957,004	4,160,647	7,395,438	44,347,996	-	101,610,050
5000-5999	122,285,694	4,537,200	11,956,134	5,912,916	6,219,137	11,412,502	13,970,453	9,742,884	8,098,651	4,762,176	5,007,257	6,906,264	31,865,571	-	122,285,694
6000-6999	29,202,127	5,957	5,957	33,986	174,487	593,641	1,409,552	1,126,989	6,573,136	1,011,442	356,093	1,606,908	16,315,979	-	29,202,127
7000-7499	1,851,483	(197,905)	333,175	121,742	166,168	123,236	111,718	114,987	86,605	362,226	117,238	266,951	215,311	-	1,851,483
7600-7699	6,374,628	-	5,368,592	-	-	1,318,346	-	-	2,310,215	-	-	7,625	(2,650,060)	-	6,374,628
TOTAL DISBURSEMENTS	951,329,773	9,869,083	64,285,145	58,026,210	62,024,672	81,365,370	48,935,384	126,097,862	68,029,226	70,533,244	67,044,164	75,270,878	219,845,524	-	951,329,773
D. Balance Sheet Items															
Assets and Deferred Outflows															
9111-9199	(2,264,875)	(4,319,895)	(113,109)	(98,531)	(174,029)	-	-	-	-	-	-	-	-	-	-
9200-9299	76,756,047	4,568,297	2,078,044	6,262,577	23,248,784	-	-	-	-	-	-	-	-	-	2,440,688
9310	7,826,904	7,302,074	(1,05,708)	1,630,538	1,630,538	-	-	-	-	-	-	-	-	-	40,608,344
9320-9321	847,242	57,585	(85,888)	(170,184)	(170,649)	-	-	-	-	-	-	-	-	-	1,215,281
9329	579	-	-	-	(12,870)	-	-	-	-	-	-	-	-	-	13,249
9330	88,605	-	-	-	-	-	-	-	-	-	-	-	-	-	88,605
9340	-	-	-	-	-	-	-	-	-	-	-	-	-	-	138,425
9360	138,425	(1,006,800)	(1,169,255)	853	(8,632)	-	-	-	-	-	-	-	-	-	138,425
9490	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,316,259
SUBTOTAL	83,392,926	6,452,846	(394,836)	5,994,715	24,518,349	-	-	-	-	-	-	-	-	-	46,821,851
Liabilities and Deferred Inflows															
9500-9599	(56,072,915)	35,935,453	2,926,577	-	115,000	-	-	-	-	-	-	-	-	-	(17,095,885)
9610	(15,714,375)	8,940,433	-	-	7,673,942	-	-	-	-	-	-	-	-	-	-
9640	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9650	(5,711,956)	794,292	-	(6,046,300)	9,050,281	-	-	-	-	-	-	-	-	-	(1,915,683)
9690	(131,461)	-	-	-	-	-	-	-	-	-	-	-	-	-	(131,461)
9795	-	-	-	3,529,209	-	-	-	-	-	-	-	-	-	-	3,529,209
SUBTOTAL	(77,630,707)	44,770,178	2,926,577	(2,519,091)	16,839,223	-	-	-	-	-	-	-	-	-	(15,813,819)
TOTAL BALANCE SHEET ITEMS		(38,317,333)	(3,321,413)	8,513,806	7,679,126	-	-	-	-	-	-	-	-	-	62,435,671
E. NET INCREASE/DECREASE (B-C+D)		(14,853,570)	(35,485,162)	34,773,035	(1,259,388)	(2,098,096)	68,385,533	(53,683,467)	(2,220,894)	18,498,962	43,149,794	(15,932,665)	3,237,722	-	
F. ENDING CASH (A+E)		254,974,919	219,488,757	254,262,792	253,003,405	250,905,309	319,290,842	265,607,375	263,386,481	281,885,443	325,035,237	309,102,572	312,340,294		

Cash Flow Projections: 2023-2024

Object	Budget	Projection July	Projection August	Projection September	Projection October	Projection November	Projection December	Projection January	Projection February	Projection March	Projection April	Projection May	Projection June	Projection Accruals	Total
A. BEGINNING CASH		289,828,489	290,488,107	263,755,359	249,976,763	206,707,977	203,148,865	267,681,515	208,047,633	205,160,153	200,530,856	234,587,017	222,674,800		
B. RECEIPTS															
LCFF															
8010-8099	569,580,268	28,477,513	28,477,513	51,259,524	51,259,524	51,259,524	51,259,524	51,259,524	51,259,524	51,259,524	51,259,524	51,259,524	51,259,524		569,580,268
8010-8019	392,137,857	19,606,893	19,606,893	35,292,407	35,292,407	35,292,407	35,292,407	35,292,407	35,292,407	35,292,407	35,292,407	35,292,407	35,292,407		392,137,857
8020-8079	200,867,284	4,489,693	4,489,693	5,201,823	5,201,823	20,800,840	56,812,364	7,139,550	351,015	9,198,784	41,635,574	13,294,293	41,263,066		200,867,284
8080-8099	(23,454,873)	177,651	(1,285,535)	(2,177,894)	(5,828,034)	(1,451,929)	(1,451,929)	(1,451,929)	(1,451,929)	(3,024,679)	(6,250)	(1,354,097)	(4,174,942)		(23,454,873)
8100-8299	37,888,642	29,896	3,695,776	272,857	1,268,925	1,957,121	1,015,751	5,255,559	990,491	7,663,385	14,988,782	693,253	13,516,245		37,888,642
Other State Revenue	149,419,595	2,246,704	3,635,289	7,845,706	6,102,653	7,016,909	10,695,270	4,466,141	14,614,804	8,071,330	13,797,073	4,356,448	66,571,236		149,419,595
Other Local Revenue	8600-8799	181,507	2,003,020	693,420	2,029,716	2,711,472	1,366,565	727,409	1,125,133	551,331	1,378,079	374,203	3,485,085		181,507
Interfund Transfers/Contributions	8800-8999	-	-	-	-	-	-	-	-	-	-	-	-		-
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	-	-		-
TOTAL RECEIPTS	773,455,447	26,732,344	27,819,506	47,128,320	39,401,868	66,327,420	103,730,428	51,429,137	50,928,172	57,752,963	93,595,666	62,686,507	155,953,117		773,455,447
C. DISBURSEMENTS															
1000-1999	312,113,682	3,896,847	26,152,431	26,923,557	27,584,029	28,344,936	714,591	55,068,265	27,522,336	28,084,102	27,027,505	27,301,146	33,503,836		312,113,682
2000-2999	126,025,619	(1,034,457)	6,427,801	9,362,939	10,932,286	11,192,024	11,019,855	21,886,177	408,276	12,808,054	11,412,092	11,088,878	20,421,894		126,025,619
3000-3999	199,323,417	2,589,032	9,805,454	13,721,753	14,146,013	14,271,744	9,294,904	21,290,514	12,410,776	14,747,708	14,483,026	14,186,472	58,375,965		199,323,417
4000-4999	61,129,004	233,672	3,819,743	4,186,613	10,965,478	5,704,959	6,933,656	4,870,314	4,048,408	2,380,549	2,503,062	4,449,125	11,033,424		61,129,004
5000-5999	96,338,232	368,263	3,983,915	6,598,028	17,281,401	8,990,915	10,927,320	7,675,529	6,380,220	3,751,703	3,944,781	7,011,742	17,389,482		96,338,232
6000-6999	3,993,915	(7,061)	138,717	66,451	1,530,225	81,191	192,782	154,137	898,984	139,346	48,702	219,774	531,657		3,993,915
7000-7499	1,900,405	26,430	26,430	47,575	231,222	126,692	114,670	118,025	88,884	371,798	120,336	304,797	323,736		1,900,405
7600-7699	5,677,986	-	2,171,828	-	-	1,174,272	-	-	2,057,746	-	-	6,792	267,347		5,677,986
Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-		-
TOTAL DISBURSEMENTS	806,502,359	6,062,726	54,562,254	60,906,915	82,670,654	69,886,632	39,197,778	111,063,019	53,915,651	62,382,260	62,382,260	64,568,724	141,846,340		806,502,359
D. Balance Sheet Items															
Assets and Deferred Outflows															
Cash Not in Treasury	2,440,688	-	-	-	-	-	-	-	-	-	-	-	-		2,440,688
Accounts Receivable	40,608,344	-	-	-	-	-	-	-	-	-	-	-	-		40,608,344
Due From Other Funds	9310	-	-	-	-	-	-	-	-	-	-	-	-		-
Stones	1,216,261	-	-	-	-	-	-	-	-	-	-	-	-		1,216,261
Receiving Accrual	9229	-	-	-	-	-	-	-	-	-	-	-	-		-
Prepaid Expenditures	83,605	-	-	-	-	-	-	-	-	-	-	-	-		83,605
Other Current Assets	138,425	-	-	-	-	-	-	-	-	-	-	-	-		138,425
Mid Month Payroll	2,316,259	-	-	-	-	-	-	-	-	-	-	-	-		2,316,259
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-		-
SUBTOTAL	46,821,851	-	-	-	-	-	-	-	-	-	-	-	-		46,821,851
Liabilities and Deferred Inflows															
Accounts Payable	(17,095,885)	-	-	-	-	-	-	-	-	-	-	-	-		(17,095,885)
Due to Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-		-
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-		-
Unearned Revenues	(1,915,683)	-	-	-	-	-	-	-	-	-	-	-	-		(1,915,683)
Deferred Inflows of Resources	9690	(131,481)	-	-	-	-	-	-	-	-	-	-	-		(131,481)
Other Restatements	9795	-	-	-	-	-	-	-	-	-	-	-	-		-
SUBTOTAL	(19,143,029)	-	-	-	-	-	-	-	-	-	-	-	-		(19,143,029)
TOTAL BALANCE SHEET ITEMS															
E. NET INCREASE/DECREASE (B-C+D)															
		20,669,618	(26,742,748)	(13,778,596)	(43,268,786)	(3,559,112)	64,532,650	(59,633,882)	(2,887,480)	(4,629,297)	34,056,161	(11,912,217)	14,106,777		
F. ENDING CASH (A+E)		290,498,107	263,755,359	249,976,763	206,707,977	203,148,865	267,681,515	203,047,633	205,160,153	200,530,856	234,587,017	222,674,800	236,781,577		

Cash Flow Projections: 2024-2025

	Object	Budget	Projection July	Projection August	Projection September	Projection October	Projection November	Projection December	Projection January	Projection February	Projection March	Projection April	Projection May	Projection June	Projection Accruals	Total
A. BEGINNING CASH			289,828,489	289,555,206	263,854,681	250,763,672	212,895,633	210,763,955	278,146,124	219,273,078	216,993,906	211,663,670	245,119,563	234,071,188		
B. RECEIPTS																
LCFF	8010-8099	549,011,811	23,247,314	17,458,497	36,467,875	28,152,113	52,792,857	88,804,380	39,131,566	32,349,282	39,619,425	75,073,270	45,384,142	70,532,090		549,011,811
Principal Apportionment	8010-8019	371,599,400	18,579,970	19,579,970	33,443,946	33,443,946	33,443,946	33,443,946	33,443,946	33,443,946	33,443,946	33,443,946	33,443,946	33,443,946		371,599,400
Property Taxes	8020-8079	200,867,284	4,489,693	144,062	5,201,823	536,201	20,800,840	56,812,364	7,139,550	351,015	9,198,784	41,635,574	13,294,293	41,263,066		200,867,284
Miscellaneous Funds	8080-8099	(23,454,873)	177,651	(1,285,535)	(2,177,894)	(5,828,034)	(1,451,929)	(1,451,929)	(1,451,929)	(1,744,679)	(3,024,551)	(6,250)	(1,354,097)	(4,174,942)		(23,454,873)
Federal Revenue	8100-8299	37,560,717	29,652	3,665,716	270,638	1,941,798	1,941,798	1,007,490	5,212,813	982,435	7,801,055	13,946,371	687,614	13,406,310		37,560,717
Other State Revenue	8300-8399	151,036,459	2,271,015	3,674,627	7,930,605	6,168,689	7,092,838	10,811,004	4,514,469	14,772,950	8,156,700	13,946,371	4,403,589	67,291,601		151,036,459
Other Local Revenue	8600-8799	14,240,856	155,460	1,715,573	593,909	1,738,437	2,322,956	1,170,453	623,020	963,669	472,211	1,180,315	320,502	2,984,950		14,240,856
Interfund Transfers/Contributions	8800-8999	-	-	-	-	-	-	-	-	-	-	-	-	-		-
All Other Financing Sources	8930-8979	751,839,843	25,703,442	26,514,413	45,263,026	37,317,844	64,149,950	101,793,327	49,481,869	49,068,336	55,850,391	91,686,548	60,795,848	154,214,951		751,839,843
TOTAL RECEIPTS																
C. DISBURSEMENTS																
Certificated Salaries	1000-1999	313,711,337	3,906,745	26,286,309	27,061,383	27,725,236	28,490,038	718,250	55,350,168	27,683,227	28,227,868	27,165,863	27,440,904	33,675,347		313,711,337
Classified Salaries	2000-2999	126,137,481	(1,035,373)	6,433,496	9,371,234	10,941,973	11,201,940	11,029,619	21,905,569	408,638	12,919,491	11,422,204	11,098,703	20,439,988		126,137,481
Employee Benefits	3000-3999	204,205,995	2,652,452	10,045,646	14,057,878	14,492,530	14,621,341	9,522,950	21,812,100	12,714,788	15,108,964	14,837,799	14,533,960	59,805,928		204,205,995
Books and Supplies	4000-4999	50,488,338	192,997	3,154,844	3,457,853	9,056,728	4,711,902	5,726,721	4,022,543	3,343,706	1,966,169	2,067,356	3,674,670	9,112,847		50,488,338
Services	5000-5999	62,667,605	239,553	3,915,885	4,291,969	11,241,477	5,848,951	7,108,174	4,992,898	4,150,306	2,440,467	2,568,063	4,561,108	11,311,133		62,667,605
Capital Outlay	6000-6999	3,888,307	(6,874)	135,049	64,694	1,489,763	79,044	187,684	150,062	875,223	134,688	47,114	213,962	517,598		3,888,307
Other Outgo	7000-7499	1,957,560	27,225	27,225	49,005	238,176	130,966	118,119	121,575	91,567	382,979	123,955	313,964	333,472		1,957,560
Interfund Transfers Out	7600-7699	5,794,727	-	2,216,482	-	-	1,198,415	-	-	2,100,054	-	-	6,931	272,844		5,794,727
Other Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-		-
TOTAL DISBURSEMENTS																
		768,851,350	5,976,724	52,214,938	58,354,036	75,185,862	66,281,929	34,411,157	108,354,915	51,347,508	61,180,627	65,230,655	61,844,222	135,469,157		768,851,350
D. Balance Sheet Items																
Assets and Deferred Outflows																
Cash Not in Treasury	9111-9199	2,440,688	-	-	-	-	-	-	-	-	-	-	-	-		2,440,688
Accounts Receivable	9200-9299	40,608,344	-	-	-	-	-	-	-	-	-	-	-	-		40,608,344
Due From Other Funds	9310	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Stones	9320-9321	1,216,261	-	-	-	-	-	-	-	-	-	-	-	-		1,216,261
Receiving Accrual	9329	13,249	-	-	-	-	-	-	-	-	-	-	-	-		13,249
Prepaid Expenditures	9330	88,605	-	-	-	-	-	-	-	-	-	-	-	-		88,605
Other Current Assets	9340	138,425	-	-	-	-	-	-	-	-	-	-	-	-		138,425
Mid Month Payroll	9360	2,316,259	-	-	-	-	-	-	-	-	-	-	-	-		2,316,259
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-	-	-	-	-	-	-		-
SUBTOTAL		46,821,851	-	-	-	-	-	-	-	-	-	-	-	-		46,821,851
Liabilities and Deferred Inflows																
Accounts Payable	9500-9599	(17,095,885)	-	-	-	-	-	-	-	-	-	-	-	-		(17,095,885)
Due to Other Funds	9610	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Current Loans	9640	-	-	-	-	-	-	-	-	-	-	-	-	-		-
Unearned Revenues	9650	(1,915,683)	-	-	-	-	-	-	-	-	-	-	-	-		(1,915,683)
Deferred Inflows of Resources	9690	(131,481)	-	-	-	-	-	-	-	-	-	-	-	-		(131,481)
Other Restatements	9795	-	-	-	-	-	-	-	-	-	-	-	-	-		-
SUBTOTAL		(19,143,029)	-	-	-	-	-	-	-	-	-	-	-	-		(19,143,029)
TOTAL BALANCE SHEET ITEMS																
		19,726,717	(25,700,525)	(13,091,010)	(37,668,038)	(2,131,679)	67,382,169	(58,873,046)	(58,873,046)	(2,279,172)	(5,330,236)	33,455,893	(11,048,375)	18,745,794		65,964,860
E. NET INCREASE/DECREASE (B-C+D)																
		289,555,206	263,854,681	250,763,672	212,935,633	210,763,955	278,146,124	219,273,078	216,993,906	211,663,670	245,119,563	234,071,188	252,816,982			
F. ENDING CASH (A+E)																

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	958,261,675.08
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	158,087,727.21
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	233,496.88
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	6,132,767.32
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	7,964.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	6,374,627.86
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	219,630.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,374,199.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				14,342,685.06
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	11,697,726.05
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				797,528,988.86
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				36,288.18
B. Expenditures per ADA (Line I.E divided by Line II.A)				21,977.65
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total		Per ADA	
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	596,270,074.55		16,090.18	
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00		0.00	
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	596,270,074.55		16,090.18	
B. Required effort (Line A.2 times 90%)	536,643,067.10		14,481.16	

C. Current year expenditures (Line I.E and Line II.B)	797,528,988.86	21,977.65
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.		
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	26,750.00	0.00	0.00	(2,696,115.21)				
Other Sources/Uses Detail					0.00	6,374,627.86		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	25,600.00	0.00	343,532.52	0.00				
Other Sources/Uses Detail					176,125.56	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	1,750.00	0.00	900,101.97	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(57,000.00)	1,452,480.72	0.00				
Other Sources/Uses Detail					10,000.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					6,787,990.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,724,192.68		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	6,787,990.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,264,629.00	1,445,146.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					7,093,211.98	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	2,900.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	57,000.00	(57,000.00)	2,696,115.21	(2,696,115.21)	16,331,956.54	16,331,956.54		

CRITERIA AND STANDARDS



S
A
U
S
D

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	41,245.65	41,701.49		
	Charter School	0.00	0.00		
	Total ADA	41,245.65	41,701.49	1.1%	Met
1st Subsequent Year (2023-24)	District Regular	39,105.77	39,087.43		
	Charter School				
	Total ADA	39,105.77	39,087.43	0.0%	Met
2nd Subsequent Year (2024-25)	District Regular	36,362.52	36,104.19		
	Charter School				
	Total ADA	36,362.52	36,104.19	(.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	39,500.00		
	Charter School			
	Total Enrollment	39,500.00		
1st Subsequent Year (2023-24)	District Regular	37,721.00		
	Charter School			
	Total Enrollment	37,721.00		
2nd Subsequent Year (2024-25)	District Regular	35,942.00		
	Charter School			
	Total Enrollment	35,942.00		

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)

At the Budget Development the District projected a loss of 1,779 in enrollment for 2023-24 based on the Davis Demographers' enrollment projection as of January 2022. At First Interim the District is using the Davis Demographers' enrollment projection as of March 2022 resulting a decrease in enrollment loss of 1,223 for 2023-24.

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	43,665	45,213	
Charter School			
Total ADA/Enrollment	43,665	45,213	96.6%
Second Prior Year (2020-21)			
District Regular	43,670	43,911	
Charter School			
Total ADA/Enrollment	43,670	43,911	99.5%
First Prior Year (2021-22)			
District Regular	36,378	41,500	
Charter School			
Total ADA/Enrollment	36,378	41,500	87.7%
		Historical Average Ratio:	94.6%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		95.1%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form A1, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)				
District Regular	35,901	39,606		
Charter School	0			
Total ADA/Enrollment	35,901	39,606	90.6%	Met
1st Subsequent Year (2023-24)				
District Regular	34,793	38,383		
Charter School				
Total ADA/Enrollment	34,793	38,383	90.6%	Met
2nd Subsequent Year (2024-25)				
District Regular	33,686	37,160		
Charter School				
Total ADA/Enrollment	33,686	37,160	90.7%	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)	582,356,499.09	608,473,691.00	4.5%
1st Subsequent Year (2023-24)	573,439,410.00	593,005,141.00	3.4%	Not Met
2nd Subsequent Year (2024-25)	556,825,897.00	572,466,684.00	2.8%	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)

In 2022-23 there is an increase in one-time augmentation from 3.3% to 6.7% resulting an increase in the adjusted based grant per ADA dollar for each grade span. In addition there is an increase in the projected funded ADA of 466.93 from 41,342.15 to 41,809.08 resulting from an increase in the 2021-22 P-2 ADA for SAVA Independent Study. The District uses the average of the most recent three prior years' ADA to calculate the LCFF funding. In 2023-24 and 2024-25 it's due to a declining enrollment as well as a reduction in the COLA of 5.38% and 4.02%, respectively.

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)	381,295,282.25	
Second Prior Year (2020-21)	355,095,208.39	396,476,526.94	89.6%
First Prior Year (2021-22)	357,867,655.87	412,548,752.80	86.7%
	Historical Average Ratio:		87.9%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2%	2%	2%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.9% to 90.9%	84.9% to 90.9%	84.9% to 90.9%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)			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)			
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)			
Current Year (2022-23)	385,983,127.98	475,826,721.17	81.1%	Not Met	
1st Subsequent Year (2023-24)	395,493,528.17	465,164,477.13	85.0%	Met	
2nd Subsequent Year (2024-25)	400,221,229.35	444,395,672.42	90.1%	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)

At First Interim the District adjusts the salaries and benefits to reflect projected actuals.

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)	139,502,178.61	157,114,802.89	12.6%	Yes
1st Subsequent Year (2023-24)	47,280,223.92	37,858,642.10	-19.9%	Yes
2nd Subsequent Year (2024-25)	46,426,174.92	37,550,717.08	-19.1%	Yes

Explanation:
(required if Yes)

In 2022-23 the budget increase is due to budgeting prior year's carry over for Title I, Title III LEP, Title IV, and ESSER funds, the removal of Head Start budget as it's now part of the State Preschool program as well as the removal of the IDEA/ARP 611 Local Assistance Entitlements as the funds were spent in 2021-22. In 2023-24 and 2024-25 the reduction is due to the reduction in Title I allocation, the removal of Head Start, the IDEA/ARP 611 Local Assistance Entitlements, and ESSER budget.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2022-23)	193,795,735.87	259,752,366.36	34.0%	Yes
1st Subsequent Year (2023-24)	136,350,037.96	149,419,594.84	9.6%	Yes
2nd Subsequent Year (2024-25)	133,071,743.19	151,036,459.10	13.5%	Yes

Explanation:
(required if Yes)

Increase in other state funding of \$65.96 million includes \$1.37 million increase in Lottery revenue and \$0.78 million in Prop 20 Lottery revenue projections, \$0.30 million Classified Schools Employee Grant, \$27.7 million award increase to new Learning Recovery Emergency Block Grant, \$24.2 million Arts, Music, and Instructional Materials Discretionary Block Grant, \$5.70 million California Community Schools Partnership Program (CCSPP) Grant, \$2.07 million additional funds allocated for FY 2021-22 Educator Effectiveness Block Grant, and \$3.84 million primarily due to prior year carryover. In 2023-24 and 2024-25 increase in funding is due to an increase in Special Education, ELOP, & Home-To-School-Transportation funding since budget adoption.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2022-23)	10,060,045.62	17,401,404.65	73.0%	Yes
1st Subsequent Year (2023-24)	9,681,356.73	16,626,941.76	71.7%	Yes
2nd Subsequent Year (2024-25)	8,028,265.73	14,240,855.76	77.4%	Yes

Explanation:
(required if Yes)

Increase in other local revenue of \$7.34 million consist of \$6.01 million budgeted for fair value of investments and STRS DBS Employer and Employee refunds as well as \$1.33 million in prior year carryover funds. In 2023-24 and 2024-25 increase in other local revenue is mostly due to an inclusion of the fair value of investments, an increase in local revenue, and an increase in the K12 Strong Workforce Program since budget adoption.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2022-23)	83,035,730.57	101,610,049.56	22.4%	Yes
1st Subsequent Year (2023-24)	41,104,223.86	61,129,003.81	48.7%	Yes
2nd Subsequent Year (2024-25)	31,736,802.38	50,488,337.76	59.1%	Yes

Explanation:
(required if Yes)

Increase of \$2.04 million for student furniture replacement; increase of \$1.64 million in restricted lottery funds for textbooks; increase of \$5.85 million in supplies and materials such as purchase of instructional materials and computers for all K-12 and dual enrollment classes, chromebooks, tablets for E-Business Academy, robotic kits, baile folklorico outfits and shoes, library chairs for Segerstrom High School, walkie talkies for Godinez Fundamental High, 3D laser printers for Century High School and custodial supplies as well as budgeting \$8.76 million in a place holder for the Arts, Music, and Instructional Materials Discretionary Block Grant and Learning Recovery Emergency Block Grant (LREBG).

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2022-23)	95,159,138.43	122,285,694.20	28.5%	Yes
1st Subsequent Year (2023-24)	67,907,114.69	96,338,231.72	41.9%	Yes
2nd Subsequent Year (2024-25)	60,692,114.50	62,667,605.03	3.3%	No

Explanation:

Increase of \$15.09M for contracts and consulting services such as Verizon hotspots to support virtual learning, Arbitrary for after school

(required if Yes)

sport expenses, Maxim Healthcare to support health care needs, bus and fieldtrip transportation services, software licenses, college tours, and recruitment advertising; increase of \$0.38 million to support professional development to cover travel and conference fees; increase of \$0.82 million for child nutrition kitchen; increase of \$1.9M maintenance services contracts such as paging system for Pio Pico Elementary and Segerstrom High tennis courts, rentals and ground service repairs as well as budgeting \$8.76 million in a place holder for the Arts, Music, & Instructional Materials Discretionary and LREBG.

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)	343,357,960.10	434,268,573.90	26.5%	Not Met
1st Subsequent Year (2023-24)	193,311,618.61	203,905,178.70	5.5%	Not Met
2nd Subsequent Year (2024-25)	187,526,183.84	202,828,031.94	8.2%	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	178,194,869.00	223,895,743.76	25.6%	Not Met
1st Subsequent Year (2023-24)	109,011,338.55	157,467,235.53	44.5%	Not Met
2nd Subsequent Year (2024-25)	92,428,916.88	113,155,942.79	22.4%	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.

<p>Explanation: Federal Revenue (linked from 6A if NOT met)</p>	<p>In 2022-23 the budget increase is due to budgeting prior year's carry over for Title I, Title III LEP, Title IV, and ESSER funds, the removal of Head Start budget as it's now part of the State Preschool program as well as the removal of the IDEA/ARP 611 Local Assistance Entitlements as the funds were spent in 2021-22. In 2023-24 and 2024-25 the reduction is due to the reduction in Title I allocation, the removal of Head Start, the IDEA/ARP 611 Local Assistance Entitlements, and ESSER budget.</p>
<p>Explanation: Other State Revenue (linked from 6A if NOT met)</p>	<p>Increase in other state funding of \$65.96 million includes \$1.37 million increase in Lottery revenue and \$0.78 million in Prop 20 Lottery revenue projections, \$0.30 million Classified Schools Employee Grant, \$27.7 million award increase to new Learning Recovery Emergency Block Grant, \$24.2 million Arts, Music, and Instructional Materials Discretionary Block Grant, \$5.70 million California Community Schools Partnership Program (CCSPP) Grant, \$2.07 million additional funds allocated for FY 2021-22 Educator Effectiveness Block Grant, and \$3.84 million primarily due to prior year carryover. In 2023-24 and 2024-25 increase in funding is due to an increase in Special Education, ELOP, & Home-To-School-Transportation funding since budget adoption.</p>
<p>Explanation: Other Local Revenue (linked from 6A if NOT met)</p>	<p>Increase in other local revenue of \$7.34 million consist of \$6.01 million budgeted for fair value of investments and STRS DBS Employer and Employee refunds as well as \$1.33 million in prior year carry over funds. In 2023-24 and 2024-25 increase in other local revenue is mostly due to an inclusion of the fair value of investments, an increase in local revenue, and an increase in the K12 Strong Workforce Program since budget adoption.</p>

- 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.

<p>Explanation: Books and Supplies (linked from 6A if NOT met)</p>	<p>Increase of \$2.04 million for student furniture replacement; increase of \$1.64 million in restricted lottery funds for textbooks; increase of \$5.85 million in supplies and materials such as purchase of instructional materials and computers for all K-12 and dual enrollment classes, chromebooks, tablets for E-Business Academy, robotic kits, baile folklorico outfits and shoes, library chairs for Segerstrom High School, walkie talkies for Godinez Fundamental High, 3D laser printers for Century High School and custodial supplies as well as budgeting \$8.76 million in a place holder for the Arts, Music, and Instructional Materials Discretionary Block Grant and Learning Recovery Emergency Block Grant (LREBG).</p>
<p>Explanation: Services and Other Exps (linked from 6A if NOT met)</p>	<p>Increase of \$15.09M for contracts and consulting services such as Verizon hotspots to support virtual learning, Arbitary for after school sport expenses, Maxim Healthcare to support health care needs, bus and fieldtrip transportation services, software licenses, college tours, and recruitment advertising; increase of \$0.38 million to support professional development to cover travel and conference fees; increase of \$0.82 million for child nutrition kitchen; increase of \$1.9M maintenance services contracts such as paging system for Pio Pico Elementary and Segerstrom High tennis courts, rentals and ground service repairs as well as budgeting \$8.76 million in a place holder for the Arts, Music, & Instructional Materials Discretionary and LREBG.</p>

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	24,425,605.64	24,425,605.64	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		23,329,811.00	

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

- | | |
|--------------------------|---|
| <input type="checkbox"/> | Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998) |
| <input type="checkbox"/> | Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)]) |
| <input type="checkbox"/> | 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)	2.0%	2.0%	2.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	.7%	.7%	.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2022-23)	17,618,846.67	482,201,349.03	N/A	Met
1st Subsequent Year (2023-24)	614,681.66	470,842,462.69	N/A	Met
2nd Subsequent Year (2024-25)	213,041.63	450,190,398.98	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2) (Form MYPI, Line D2)		
Current Year (2022-23)	340,019,117.25		Met
1st Subsequent Year (2023-24)	306,972,205.09		Met
2nd Subsequent Year (2024-25)	289,960,697.69		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)	312,340,294.00		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.)	35,900.57	34,793.04	33,685.51
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? No
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

- 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 (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	951,329,773.33	806,502,358.86	768,851,350.34
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	951,329,773.33	806,502,358.86	768,851,350.34
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	19,026,595.47	16,130,047.18	15,377,027.01

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
19,026,595.47	16,130,047.18	15,377,027.01

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	19,026,595.47	16,130,047.18	15,377,027.01
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	19,026,595.47	16,130,047.18	15,377,027.01
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.00%	2.00%	2.00%
District's Reserve Standard (Section 10B, Line 7):	19,026,595.47	16,130,047.18	15,377,027.01
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?

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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:

No. Positions funded with COVID-19 ESSER funds will be funded for a 2-year period effective 2021-22. The assumptions used for the 2023-24 and 2024-25 are to fund the SAVA program positions only with unrestricted general funds after the ESSER funds have exhausted in 2022-23. We will fund the other positions when we get a direction from the Board of Education.

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

55. 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)	(111,783,744.23)	(112,646,326.82)	.8%	862,582.59	Met
1st Subsequent Year (2023-24)	(114,597,711.26)	(123,513,407.87)	7.8%	8,915,696.61	Not Met
2nd Subsequent Year (2024-25)	(115,766,445.49)	(124,036,612.68)	7.1%	8,270,167.19	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)	5,574,627.86	6,374,627.86	14.4%	800,000.00	Not Met
1st Subsequent Year (2023-24)	5,677,985.56	5,677,985.56	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	5,794,726.56	5,794,726.56	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)

Mostly for Special Education.

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)

Local Match for State Facilities Program Grants (board approved on August 23, 2022).

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				
Certificates of Participation	15	Funds 01 and 40	Fund 56	58,934,940
General Obligation Bonds	29	Fund 51	Fund 51	410,919,749
Supp Early Retirement Program	4	Fund 01	Fund 01	17,636,553
State School Building Loans				
Compensated Absences	ongoing	Fund 01	Fund 01	6,425,690

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

Construction Loan	5	Fund 25	Fund 56	1,545,313
TOTAL:				495,462,245

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation	3,829,477	3,923,873	3,986,900	4,062,199
General Obligation Bonds	19,104,236	17,913,435	16,229,332	13,177,518
Supp Early Retirement Program	5,175,068	5,175,068	4,153,828	4,153,828
State School Building Loans				
Compensated Absences	6,425,690	6,425,690	6,425,690	6,425,690

Other Long-term Commitments (continued):

Construction Loan	1,666,968	1,724,193	1,779,426	1,802,868

Total Annual Payments:	36,201,439	35,162,259	32,575,177	29,622,103
Has total annual payment increased over prior year (2021-22)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

No

		Budget Adoption	
		(Form 01CS, Item S7A)	First Interim
2	OPEB Liabilities		
	a. Total OPEB liability	220,188,518.00	263,637,304.00
	b. OPEB plan(s) fiduciary net position (if applicable)	57,670,342.00	53,705,362.00
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	162,518,176.00	209,931,942.00

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

Actuarial	Actuarial
Jun 30, 2020	Jun 30, 2021

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

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

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

Current Year (2022-23)	10,000,000.00	10,000,000.00
1st Subsequent Year (2023-24)	10,000,000.00	10,000,000.00
2nd Subsequent Year (2024-25)	10,000,000.00	10,000,000.00

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

Current Year (2022-23)	10,000,000.00	10,000,000.00
1st Subsequent Year (2023-24)	10,600,000.00	10,600,000.00
2nd Subsequent Year (2024-25)	11,236,000.00	11,236,000.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)	847	722
1st Subsequent Year (2023-24)	847	722
2nd Subsequent Year (2024-25)	847	722

4. Comments:

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

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

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

		Budget Adoption (Form 01CS, Item S7B)		First Interim
2	Self-Insurance Liabilities			
	a. Accrued liability for self-insurance programs	13,033,851.00		14,315,183.00
	b. Unfunded liability for self-insurance programs	0.00		0.00

		Budget Adoption (Form 01CS, Item S7B)		First Interim
3	Self-Insurance Contributions			
	a. Required contribution (funding) for self-insurance programs			
	Current Year (2022-23)	7,213,260.00		6,323,000.00
	1st Subsequent Year (2023-24)	7,158,902.00		6,642,000.00
	2nd Subsequent Year (2024-25)	7,048,262.00		6,642,000.00

	b. Amount contributed (funded) for self-insurance programs			
	Current Year (2022-23)	0.00		0.00
	1st Subsequent Year (2023-24)	0.00		6,615,904.94
	2nd Subsequent Year (2024-25)	0.00		6,641,717.16

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?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	3,047.8	2,767.8	2,767.8	2,767.8

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since 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

3,862,441

7. Amount included for any tentative salary schedule increases

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

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
40,687,161	43,128,391	45,716,094
89.0%	89.0%	89.0%
10.4%	6.0%	6.0%

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:

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
2,393,086	2,139,152	2,155,200
5.5%	.8%	.8%

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?

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

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.

If No, continue with section S8B.

No

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	2,308.8	2,449.6	2,449.6	2,449.6

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since 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

1,625,839

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

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

	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	21,768,757	23,074,882	24,459,375
3. Percent of H&W cost paid by employer	89.0%	89.0%	89.0%
4. Percent projected change in H&W cost over prior year	10.4%	6.0%	6.0%

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	299,275	276,573	277,263
3. Percent change in step & column over prior year	.3%	.3%	.3%

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?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Classified (Non-management) - Other

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

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	242.2	280.6	280.6	280.6

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

468,794

4. Amount included for any tentative salary schedule increases

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

1. Are costs of H&W benefit changes included in the interim and MYPs?
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	Yes
4,118,568	4,365,682	4,627,623	
89.0%	89.0%	89.0%	
10.4%	6.0%	6.0%	

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	Yes
229,810	231,648	233,502	
.8%	.8%	.8%	

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	No
0	0	0	
0.0%	0.0%	0.0%	

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?

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="Yes"/> |

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

Comments:
(optional)

A2. The District's Human Resources and Position Control modules are interfaced with the County's payroll system. A3. The District experienced a loss of 2,411 students in 2021-22 and projects a loss of 1,894 students in 2022-23. A7. While the system is independent the District and county office work closely to ensure our records are in sync. A9. Currently we have Pearl Iizuka as our interim Deputy Superintendent who is temporarily replacing Janea Marking who resigned as of October 31, 2022.



SANTA ANA UNIFIED SCHOOL DISTRICT

1601 East Chestnut Avenue, Santa Ana, CA 92701-6322 / 714.558.5501

#BETTER TOGETHER