



Calaveras Unified School District

The District's Mission

The mission of the Calaveras Unified School District is to partner with its families and communities in order to graduate all students as engaged, responsible and skilled citizens enabling them to achieve personal success.

2022-23 2nd Interim Budget

Board of Trustees:

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Prepared and Presented by:

Talibah Al-Rafiq
Chief Business Official
April 18, 2023

Administration:

Mark Campbell, Superintendent
Talibah Al-Rafiq, Chief Business Official

TABLE OF CONTENTS

FINANCIALS

BUDGET COMPONENTS & ENROLLMENT	3-5
FINANCIAL NARRATIVE.....	5-7
GENERAL FUND SUMMARY	7-8
ALL FUNDS SUMMARY.....	8-10
CASH FLOW PROJECTIONS	11
ESTIMATED MULTI-YEAR PROJECTION	12-15
CONCLUSION.....	16

STATE FORMS

BUDGET CERTIFICATION.....	17-18
CRITERIA AND STANDARDS	19-48
GENERAL FUND	49-72
OTHER FUNDS.....	73-98
AVERAGE DAILY ATTENDANCE SUMMARY.....	99
MULTI-YEAR PROJECTION: GENERAL FUND	100-105
STATE SOFTWARE TECHNICAL REVIEW	106-109

**2022-23 Second Interim Report
As of January 31, 2023
Presented April 18, 2023**

The Second Interim budget report is a snapshot of our district's revenue and expenditure forecasts for the current fiscal year and a projection of the two subsequent fiscal years. It is a time to adjust the budget based on the Governor's January State Budget proposal and subsequent trailer bills, discuss changes from the First Interim budget report, adjust revenues and expenditures, and begin projecting the ending balances for funds and resources. The Second Interim report covers the period from July 1 through January 31. It must be submitted to the county office of education (COE) no later than March 15 (45 days after the close of the reporting period per Education Code Section [EC §] 42131[a]). The District uses the State budget and guidelines provided by the county office of education to develop the Second Interim Budget. This report details the financial condition of the Calaveras Unified School District as of the second reporting period. In addition, the Second Interim Report contains detailed budgets for all funds, a multi-year projection, and an estimated cash flow report.

2022-23 CUSD Primary Budget Components

- ❖ The actual Average Daily Attendance (ADA) is 2,582 (excluding COE ADA) as of October 2022. However, our district uses 2021-22 adjusted ADA of 2,708.

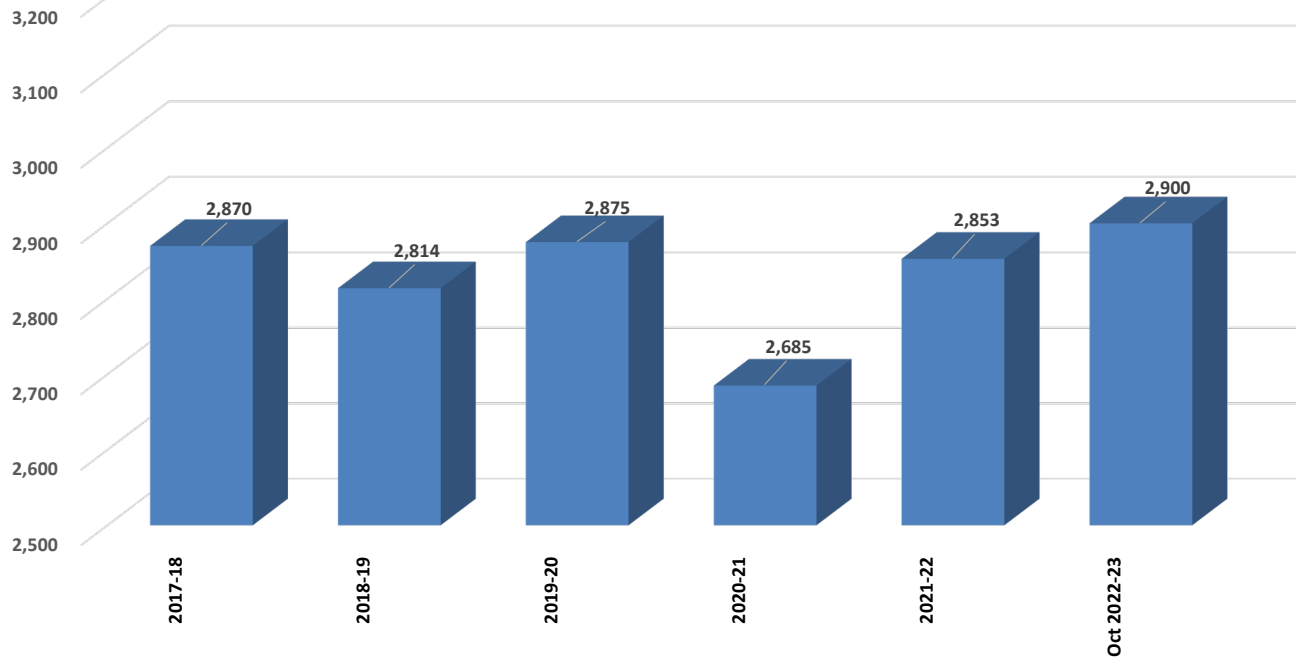
Beginning in 2022-23, school district ADA for LCFF is based on the greater of the current year ADA, the prior year ADA, or the average ADA of the three most recent prior fiscal years, pursuant to EC Section 42238.05. This means that for our districts, the adjusted 2021-22 ADA will be used in 2022-23, 2023-24, and 2024-25 ADA calculations.

- ❖ The District's unduplicated pupil percentage for supplemental & concentration funding is estimated to be 49.88% in 2022-23, which puts the District's three-year rolling average at 51.72% for 2022-23.
- ❖ Lottery revenue is \$170 per ADA for unrestricted purposes and \$67 per ADA for restricted purposes.
- ❖ The mandated Cost Block Grant is \$34.94 for K-8 ADA and \$67.31 for 9-12 ADA.
- ❖ The District's 2022-23 Second Interim Report includes Education Protection Account (EPA), funds estimated at \$544,586.
- ❖ Except as illustrated under Contributions to Restricted, all federal and state-restricted categorical programs are self-funded.

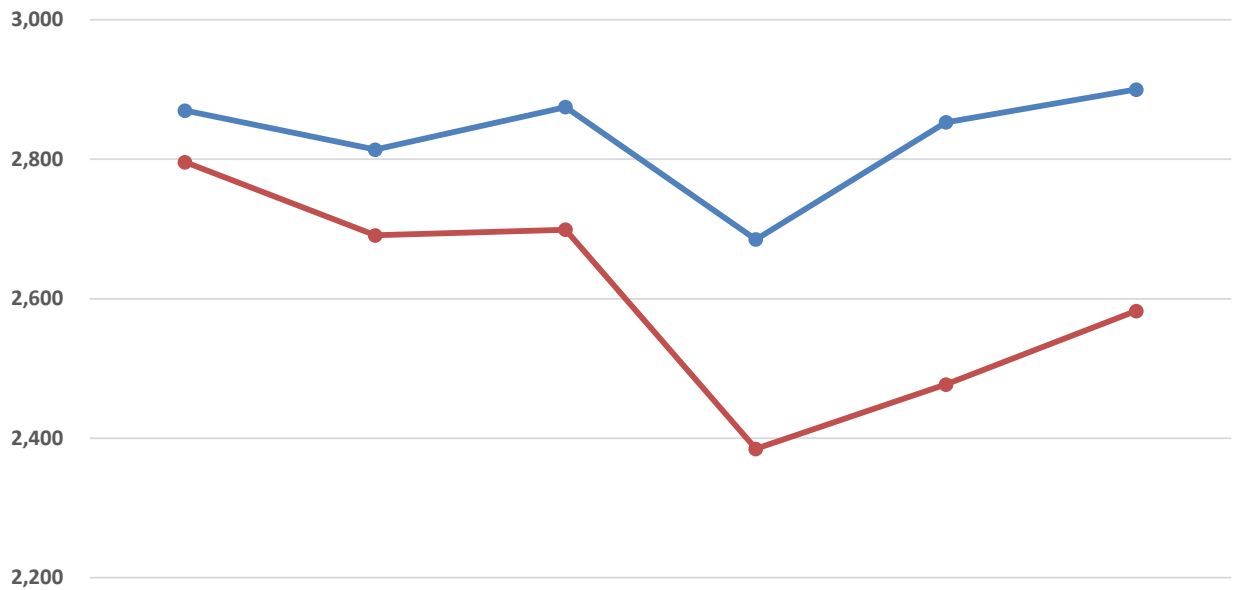
In May 2021-22, enrollment increased to 2,853. As of October 2022, enrollment is 2,900, which increased by 47 students. In addition, the actual average daily attendance was 2,582 as of October 2022, representing an increased ADA of 105 students from 2021-22.

Following are graphical comparisons of enrollment, attendance, and percentage:

As of October 2022

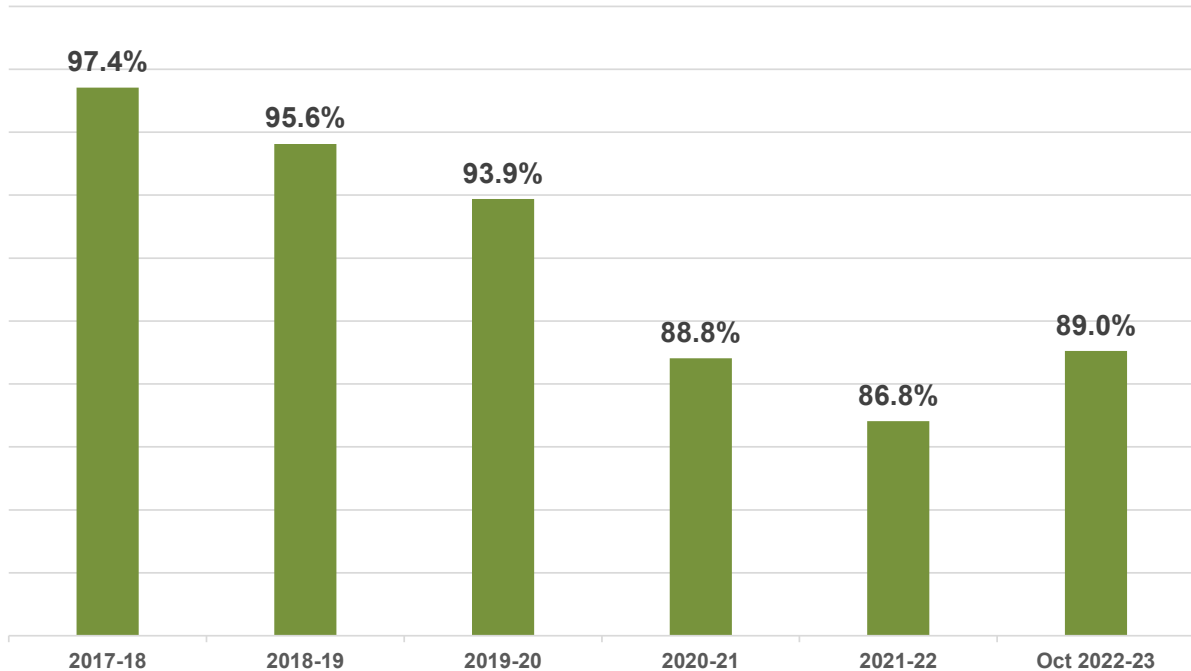


Enrollment/Attendance



	2017-18	2018-19	2019-20	2020-21	2021-22	Oct 2022-23
Enrollment	2,870	2,814	2,875	2,685	2,853	2,900
Attendance	2,796	2,691	2,699	2,385	2,477	2,582

Attendance Percentage



FINANCIAL NARRATIVE

The District received most operating funds from property taxes and state aid through the Local Control Funding Formula (LCFF). Under this formula, school districts are responsible for students' education: staff, buses, and facilities. It is the responsibility of the District to work closely with staff, community members, and students to determine the best manner to expend LCFF funds.

General Fund Revenue Components

Below is the District funding for its general operations:

Description	2022-23 1st Interim Budget			2022-23 2nd Interim			Changes Between Adopted & Revisions		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Total
LCFF Revenue	31,907,911		31,907,911	32,014,287		32,014,287	106,376	-	106,376
Federal Revenue	-	9,714,010	9,714,010	-	8,532,042	8,532,042	-	(1,181,968)	(1,181,968)
State Revenue	573,105	8,890,883	9,463,988	573,105	8,955,300	9,528,405	-	64,417	64,417
Local Revenue	392,108	520,298	912,406	539,247	553,957	1,093,204	147,139	33,659	180,798
TOTAL REVENUES	32,873,124	19,125,191	51,998,315	33,126,639	18,041,299	51,167,938	253,515	(1,083,892)	(830,377)

The following narrative will summarize significant revenue changes within the General Fund:

1. **Local Control Fund Formula (LCFF Revenue)** increased at 2nd Interim by \$106k in State Aid. LCFF Includes Property Taxes, State Aide & EPA.

The District's general-purpose revenue is calculated through LCFF and encompasses Property Taxes of \$23.4 million, an Education Protection Account (EPA) of \$544k, and State Aid of \$8.1 million. Property Taxes make up 73% of the District's general-purpose revenue.

2. **Federal Revenue** decreased by \$1.2 million; \$501k Expanded Learning Opportunity and \$680k in Every Student Succeeds Act, grant dollars. The district does not anticipate spending these dollars this fiscal year.

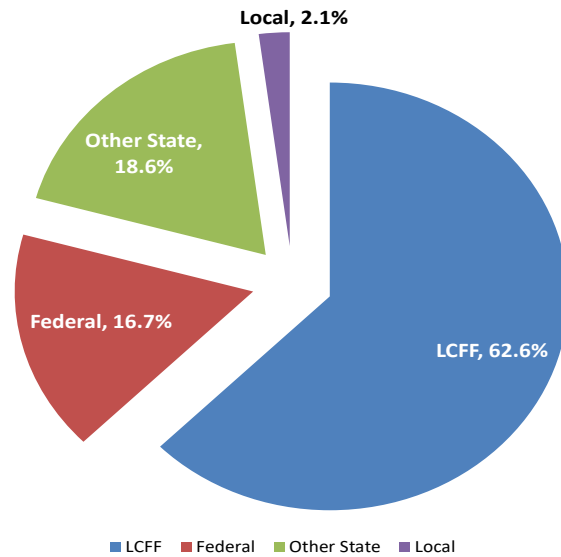
Calaveras Unified receives federal revenue from ESSA (Every Student Succeed Act), Title I Basic Grants for Low Income and Neglected, Title II Part A Teacher Quality, Medi-Cal Billing, Perkins Career Technical Education Grant, and one-time allocations for Coronavirus Relief.

3. **State Revenue** was \$9.5 million, a \$64k variance from the 1st Interim Budget. The State increase is due to receiving an additional \$61k for the Special Education Early Child Intervention Pre-School grant.

The District receives Lottery, Agricultural Education Incentives, Career Technical Education Incentive Grants, and one-time allocations from the State.

4. **Local revenue** increased by \$181k for a donation from the Federal Communication Commission (FCC) for technology-related equipment and \$31k for M&O auction proceeds.

Following is a graphical description of revenue by percentage:



Operating Expenditure Components

The General Fund is for the majority of the functions within the District. As illustrated below, the more significant expenditures are salaries and benefits, which comprise approximately 67.5% of our District's Second Interim budget.

Description	2022-23 1st Interim Budget			2022-23 2nd Interim			Changes Between Adopted & Revisions		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Total
Certificated Salaries	9,169,612	5,061,567	14,231,179	8,685,752	5,196,308	13,882,060	(483,860)	134,741	(349,119)
Classified Salaries	4,178,412	3,069,399	7,247,811	4,154,065	2,929,077	7,083,142	(24,347)	(140,322)	(164,669)
Benefits	6,471,598	5,378,998	11,850,596	6,265,391	5,385,976	11,651,367	(206,207)	6,978	(199,229)
Books and Supplies	1,379,193	6,021,176	7,400,369	1,307,526	2,360,007	3,667,533	(71,667)	(3,661,169)	(3,732,836)
Services, Other Operating	3,401,709	5,158,751	8,560,460	3,305,134	4,646,766	7,951,900	(96,575)	(511,985)	(608,560)
Capital Outlay	330,749	188,816	519,565	336,039	513,287	849,326	5,290	324,471	329,761
Other Outgo	478,640	608,342	1,086,982	475,820	2,813,179	3,288,999	(2,820)	2,204,837	2,202,017
Indirect/Interprogram Costs	(670,911)	594,084	(76,827)	(522,851)	446,025	(76,826)	148,060	(148,059)	1
Total Expenditures	24,739,002	26,081,133	50,820,135	24,006,876	24,290,627	48,297,503	(732,126)	(1,790,506)	(2,522,632)
Transfers Out/Other Uses	715,366	-	715,366	584,604	-	584,604	(130,762)	-	(130,762)
Contributions to Restricted	(8,701,900)	8,701,900	-	(10,381,181)	10,381,181	-	(1,679,281)	1,679,281	-
Total Financing Sources	9,417,266	(8,701,900)	(715,366)	10,965,785	(10,381,181)	(584,604)	1,548,519	(1,679,281)	(130,762)

The following narrative will summarize the significant expenditure components within the General Fund:

1. **Certificated Salaries** decreased by \$349k primarily due to adjusting projected staff salaries for the remainder of the fiscal year.
2. **Classified Salaries** decreased by \$165k primarily due to adjusting projected staff salaries for the remainder of the fiscal year.

3. **Benefits** decreased by \$199k to align with the certificated and classified salary adjustments.
4. **Books and Supplies** decreased by \$3.8 million in restricted expenses after reducing expenses not anticipated in 2022-23.
5. **Services and Other Operating** unrestricted expenses decreased from 1st Interim by \$609k due to removing expenses not anticipated to occur this fiscal year in the General Fund, ESSA School Improvement (CSI), Educator Effectiveness, and ESSER III.
6. **Capital Outlay** increased by \$329k primarily due to allocations to purchase a Lath and Anatomage Table for Calaveras High School and the portable classrooms at Toyon Middle School and Mokelumne Hill Elementary.
7. **Other Outgo** increased \$2.2 million for Special Education (SELPA) expenses.

Other Financing Sources/Uses

The budget included transfer-outs to other funds and contributions to Restricted programs.

1. **Transfers Out** include a transfer of \$118k for Child Development (Fund 12), \$166k to support the Food Service program (Fund 13), and \$300k for CHS Track and Field maintenance.
2. **Contribution to Restricted Programs** net to zero in the General Fund after moving Unrestricted funds to Restricted programs; These programs include \$1.3 million for Restricted Maintenance, \$100k for Supplemental Programs, \$100k contribution to Title II and, \$8.8 million for Special Education Services,

The Special Education Local Plan Areas (SELPA) administrative expenses are attributed to increased costs in purchased services, largely NPS and Non-Public Agency (NPA) costs. The increased cost is seen in tuition, transportation, and related services. Our NPA costs have also increased as these agencies provide coverage for our classrooms where paraeducator vacancies still need to be filled. Lastly, due to a vacancy in Occupational Therapy services, contract services in this area have also been increased for the remainder of the year. Indirect costs are included and are also increased as expenditures are increased.

Following is a chart of transfer-outs to other funds and contributions to Restricted programs:

<u>Description</u>	2022-23 1st Interim	2022-23 2nd Interim
	<u>Budget</u>	<u>Budget</u>
Transfer Out		
Child Development	118,204	118,204
Food Services	297,162	166,400
Track & Field Repairs	300,000	300,000
Subtotal	715,366	584,604
Contributions to Restricted		
Restricted Maintenance	1,352,705	1,349,787
Special Education	7,164,989	8,831,391
Programs	100,000	100,000
Title II Contribution	84,206	100,003
Other Resources	-	-
Subtotal	8,701,900	10,381,181

GENERAL FUND SUMMARY

Unrestricted Summary; the District anticipates receiving \$33 million in revenue and expending \$24 million. The District is projected to have deficit spending of \$1.8 million in 2022-23. An unaudited beginning fund balance projected at \$3.3 million will leave an estimated Ending Fund Balance of \$1.5 million in District Funds. Of the \$1.5 million ending fund balance, \$1.46 million is reserved for Economic Uncertainty. The ending fund balance of \$1.5 million is \$16k more than the minimum reserve requirement. We will continue to review all budgets to capture any budget savings available in the current year.

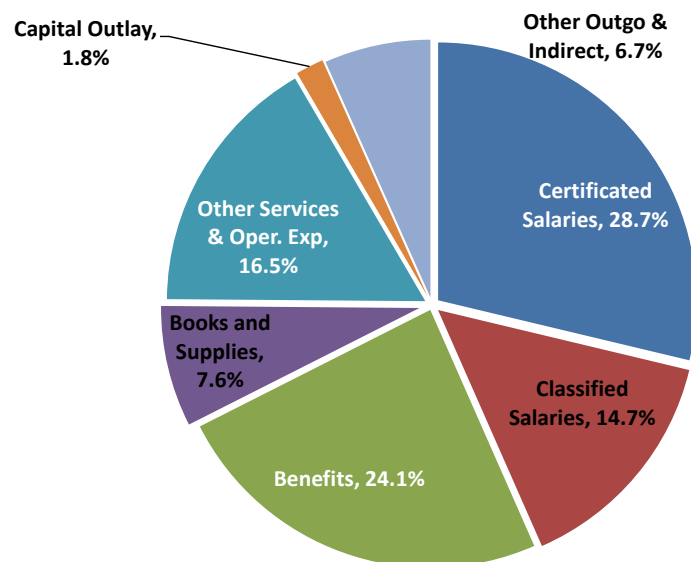
Restricted Summary; the District revenue is projected at \$18 million, and spending is \$24.3 million. The District is projecting a net surplus of \$4.1 million in 2022-23. An unaudited beginning fund balance projected at \$3.2 million will leave an estimated Ending Fund Balance of \$7.3 million in restricted Funds.

The District is projecting a combined unrestricted/restricted General Fund net surplus of \$2.3 million for 2022-23.

The District is projecting an ending fund balance of \$8.8 million. The District’s fund balance components are as follows: revolving cash - \$20,000; restricted - \$7.3 million; reserve for economic uncertainty - \$1.46 million. The District’s current reserve (including economic uncertainty) is 3.03% of expenditures.

Description	2022-23 1st Interim Budget			2022-23 2nd Interim			Changes Between Adopted & Revised		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Total Revenues	32,848,353	19,149,961	51,998,314	33,126,639	18,041,299	51,167,938	278,286	(1,108,662)	(830,377)
Total Expenditures	24,739,002	26,081,133	50,820,135	24,006,875	24,290,627	48,297,501	(732,127)	(1,790,506)	(2,522,633)
Total Financing Sources/Uses	(9,417,266)	8,701,900	(715,366)	(10,965,785)	10,381,181	(584,604)	(1,548,519)	1,679,281	130,762
Net Surplus / (Deficit)	(1,307,915)	1,770,728	462,813	(1,846,021)	4,131,854	2,285,833	(538,106)	2,361,126	1,823,019
FUND BALANCE, RESERVES									
Beginning Balance	3,346,236	3,184,258	6,530,494	3,346,236	3,184,258	6,530,494	-	-	-
Ending Balance	2,038,321	4,954,986	6,993,307	1,500,215	7,316,112	8,816,327	(538,106)	2,361,126	1,823,019
Nonspendable (Revolving Cash)	20,000	-	20,000	20,000	-	20,000	-	-	-
Restricted	492,261	4,954,986	5,447,247	-	7,316,112	7,316,112	(492,261)	2,361,126	1,868,865
Assigned	-	-	-	-	-	-	-	-	-
Reserve for Economic Uncertainty	1,519,726	-	1,519,726	1,464,224	-	1,464,224	(55,502)	-	(55,502)
Unassigned - Other	6,334	-	6,334	15,991	-	15,991	9,657	-	9,657
Total - Fund Balance	\$2,038,321	\$4,954,986	\$6,993,307	\$1,500,215	\$7,316,112	\$8,816,327	(\$538,106)	\$ 2,361,126	\$1,823,020
Unassigned Reserve (includes REU)			2.96%				3.03%		

Following is a graphical description of the District’s 2022-23 proposed expenditures by percentage:



ALL FUNDS SUMMARIES

The District’s projected total ending balance for all Funds is \$12.7 million. As illustrated below, the District will have positive ending fund balances for all funds on June 30, 2023.

Fund	Unaudited			Net	Projected
	Beginning Fund	Revenue	Expenditures	Surplus /	Ending Fund
	Balance			(Deficit)	Balance
01 General Fund (Unrestricted and Restricted)	6,530,494	51,167,938	48,297,501	2,285,831	8,816,325
12 Child Development	111,207	1,054,383	1,110,547	(56,163)	55,044
13 Cafeteria	389,795	1,828,613	2,081,725	(253,112)	136,683
14 Deferred Maintance	795,271	304,670	588,738	(284,068)	511,203
25 Developers Fees	239,749	388,200	524,097	(135,897)	103,852
40 Special Reserve Fund Capital Outlay Projects	36,469	12,007,899	11,661,608	346,291	382,760
51 Bond Interest & Redemption	2,511,758	2,640,000	3,061,119	(421,119)	2,090,639
52 Debt Service	625,117	-	-	-	625,117
All Funds Total	\$11,239,860	\$69,391,704	\$67,325,336	\$1,481,762	\$12,721,622

A. Special Revenue Funds (12-14):

1. **Child Development - Fund 12;** the California Department of Education requires operational accounting of specific child development programs, preschool, and after-school programs.
2. **Cafeteria - Fund 13;** The California Department of Education requires an accounting of all revenues and expenditures related to the operations of the District's comprehensive food service program. Calaveras Unified participates in the National School Lunch and Breakfast Programs, which assists in funding meals for qualifying students.
3. **Deferred Maintenance - Fund 14;** The District uses this fund to assist in maintaining facilities and sites.

B. Capital Projects Funds (21-40)

1. **Capital Facilities - Fund 25;** accounts for revenues from Developer (School Impact) Fees and expenditures related to property development within our school district.
2. **Special Reserve Fund for Capital Projects - Fund 40;** accumulates general fund revenue for capital outlay purposes.

C. Debt Service Funds (51-52)

1. **Bond Interest & Redemption - Fund 51;** The District uses this fund to pay bonds and associated interest. Calaveras County Treasurer's Office administers, controls, and operates this fund.
2. **Blended Components Debt Service - Fund 52;** is used to account for the accumulation of resources to pay general long-term debt principal and interest.

Following is a detailed Financial Activity Report for All Funds.

CALAVERAS UNIFIED SCHOOL DISTRICT

2022-23 2nd Iterim Budget Report

Financial Activity: All Funds

CASH FLOW PROJECTIONS

Description	General Fund (01)	Child Development Fund (12)	Cafeteria Special Revenue Fund (13)	Deferred Maintenance Fund (14)	Capital Facilities Fund (25)	Special Reserve for Capital Outlay Projects Fund (40)	Bond Interest & Redemption Fund (51)	Debt Blended Component Service Fund (52)	Total
REVENUES									
General Purpose (LCFF) Revenues:									
State Aid & EPA	544,586	-	-	-					544,586
Property Taxes & Misc. Local	31,469,701								31,469,701
Total General Purpose	32,014,287	-	-	-					32,014,287
Federal Revenues	8,532,042		1,494,789						10,026,831
Other State Revenues	9,528,405	294,341	116,403			12,007,399	-		21,946,549
Other Local Revenues	1,093,204	641,838	51,021	4,670	388,200	500	2,640,000	-	4,819,433
TOTAL - REVENUES	51,167,938	936,179	1,662,213	4,670	388,200	12,007,899	2,640,000	-	68,807,100
EXPENDITURES									
Certificated Salaries	13,882,060	2,000	-						13,884,060
Classified Salaries	7,083,141	521,729	765,051						8,369,922
Employee Benefits (All)	11,651,367	343,236	459,753						12,454,356
Books & Supplies	3,667,533	140,158	753,404	152,977	3,250	-			4,717,321
Other Operating Expenses (Services)	7,951,900	82,016	28,100	332,491	520,847	5,000	-		8,920,353
Capital Outlay	849,327	21,408	20,000	103,271		11,656,608	-		12,650,615
Other Outgo	3,289,000	-	55,417				3,061,119		6,405,536
Direct Support/Indirect Costs	(76,826)								(76,826)
TOTAL - EXPENDITURES	48,297,502	1,110,547	2,081,725	588,738	524,097	11,661,608	3,061,119	-	67,325,337
EXCESS (DEFICIENCY)	2,870,435	(174,367)	(419,512)	(584,068)	(135,897)	346,291	(421,119)	-	1,481,763
OTHER SOURCES/USES									
Transfers In	-	118,204	166,400	300,000		-			584,604
Transfers (Out)	(584,604)								(584,604)
Net Other Sources (Uses)	-								-
Contributions to Restricted Programs									-
TOTAL - OTHER SOURCES/USES	(584,604)	118,204	166,400	300,000	-	-	-	-	(0)
FUND BALANCE INCREASE (DECREASE)	2,285,831	(56,163)	(253,112)	(284,068)	(135,897)	346,291	(421,119)	-	1,481,762
FUND BALANCE									
Beginning Fund Balance	6,530,494	111,207	389,795	795,271	239,749	36,469	2,511,758	625,117	11,239,860
Ending Balance, June 30	8,816,325	55,044	136,683	511,203	103,852	382,760	2,090,639	625,117	12,721,622

Cash flows for 2022-23 assist the District in identifying periods of potential cash shortfalls and assessing the level of temporary loans needed. The cash flow analysis in this report shows that based on current information, the District can expect cash reserves to be positive for 2022-23. The cash balance in the general fund by June 30, 2023, is currently projected to be \$8.1 million. Following is a detailed Cash Flow Report.

Calaveras Unified School District
CURRENT YEAR CASH FLOW
Fiscal Year 2022-23
GENERAL FUND
April 18, 2023

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUALS	TOTAL
A. BEGINNING CASH	6,897,201.85	4,553,254.35	2,012,013.67	1,975,189.50	1,196,628.37	4,071,719.33	9,568,969.33	7,072,625.69	5,611,290.03	6,302,635.45	5,692,107.56	2,396,050.90		
B. RECEIPTS														
Revenue Limit:														
Property Tax	0.00	0.00	0.00	0.00	3,894,556.99	7,621,589.73	53,406.99	329.70	0.00	9,108,956.29	441,606.00	2,268,578.30	0.00	23,389,024.00
State Aid	1,354,596.00	1,354,596.00	1,354,597.00	1,354,596.00	0.00	0.00	541,838.00	314,132.00	434,403.00	434,403.00	740,191.00	197,325.00	0.00	8,080,677.00
EPA	0.00	0.00	135,511.00	0.00	0.00	135,510.00	0.00	0.00	102,268.00	0.00	0.00	171,297.00	0.00	544,586.00
Other 8080-8089	0.00	(233.00)	(466.00)	(466.00)	(466.00)	(466.00)	(466.00)	(466.00)	(567.00)	257.00	0.00	3,339.00	0.00	0.00
Federal Revenues	130,408.00	30,758.00	425,256.13	7,024,423.37	0.00	0.00	6,436.00	130,806.00	106,273.00	160,883.00	114,674.00	402,324.50	0.00	8,532,042.00
Other State Revenues	273,129.00	251,055.00	286,798.67	1,207,421.54	1,633,943.00	1,003,521.49	100,048.00	118,488.00	696,508.00	45,853.00	(30,139.00)	3,961,798.49	0.00	9,528,405.19
Other Local Revenues	72,555.25	24,644.99	34,499.99	13,476.95	35,840.32	16,490.41	218,521.61	34,156.24	0.00	0.00	0.00	643,017.96	0.00	1,093,203.72
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Receipts/Non-Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	1,830,688.25	1,660,820.99	2,216,196.79	9,599,451.86	5,563,874.31	8,716,645.63	919,784.60	597,425.94	1,338,885.00	97,501,529.29	1,266,332.00	7,647,680.25	0.00	51,167,937.91
C. DISBURSEMENTS														
Certificated Salary	928,839.88	1,007,240.02	1,084,206.63	1,082,669.96	1,061,407.00	1,074,672.08	1,668,520.81	1,250,349.20	1,272,437.58	1,127,633.42	1,133,563.42	1,190,520.10	0.00	13,882,060.10
Classified Salary	445,989.48	573,503.10	535,863.95	521,673.07	514,580.89	530,623.87	523,408.06	967,931.71	694,684.00	697,262.00	591,910.00	485,811.14	0.00	7,083,141.27
Employee Benefits	698,412.75	766,856.46	779,114.55	779,396.27	763,582.53	795,077.06	978,621.56	1,006,493.31	1,455,354.00	1,282,478.07	860,895.00	1,485,085.83	0.00	11,651,367.39
Supplies	1,306.13	154,103.97	203,065.04	92,028.92	324,630.06	206,313.81	47,531.76	204,190.73	757,422.00	597,299.86	519,879.67	559,760.91	0.00	3,667,532.86
Services	477,837.94	1,121,834.07	371,219.63	503,699.22	924,016.95	295,587.20	363,975.17	579,254.25	696,902.00	732,274.00	850,636.57	1,034,683.17	0.00	7,951,900.17
Capital Outlays	0.00	67,817.49	0.00	1.39	3,426.13	3,852.81	2,611.31	3,886.22	119,859.00	141,619.78	158,572.00	347,680.55	0.00	849,326.68
Other Outlay 7000-7499	17,913.00	366,707.55	6,813.71	17,913.00	0.00	(32,755.64)	21,497.38	33,780.00	1,323,253.00	109,741.05	446,932.00	977,204.52	0.00	3,288,999.57
Interfund Transfers Out 7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(76,825.69)
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Disbursements/Non-Expenditure	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS	2,570,199.18	4,058,062.66	2,980,283.51	2,997,381.83	3,591,643.56	2,873,351.19	3,606,166.05	4,045,885.42	6,319,911.58	4,688,308.18	4,562,388.66	6,003,920.53	0.00	48,297,502.35
D. PRIOR YEAR TRANSACTIONS													ACCRUALS	
Accounts Receivable (positive)	116,301.38	4,115.09	772,039.03	611,889.56	410,400.19	59,965.21	174,718.79	1,978,984.61	-	-	-	-	5,262,122.23	9,390,536.09
Cash in Bank	(470,774.95)	-	-	-	-	-	-	-	-	-	-	-	20,000.00	20,000.00
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	-	(42,911.61)	(513,686.56)
Prepays	-	-	-	-	-	-	-	-	-	-	-	-	0.00	0.00
Other current assets	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
Accounts Payable (positive)	1,249,963.00	148,114.10	(538,287.65)	488,391.81	(492,460.02)	466,009.65	(15,319.02)	(8,139.21)	-	-	-	-	803,363.51	2,101,636.17
Due to other funds	-	-	-	-	-	-	-	-	-	-	-	-	417,487.90	417,487.90
Current loans	-	-	-	-	-	-	-	-	-	-	-	-	-	0.00
Deferred Revenues	-	583,064.13	7,504,128.91	-	-	-	-	-	-	-	-	-	-	8,087,193.04
TOTAL PY TRANSACTIONS	(1,604,436.57)	(143,999.01)	727,262.55	(7,380,631.16)	902,860.21	(406,044.44)	190,037.81	1,987,123.82	-	-	-	-	4,018,359.21	(1,709,467.58)
E. NET INCREASE/DECREASE	(2,343,947.50)	(2,541,240.68)	(36,824.17)	(778,561.13)	2,875,090.96	5,497,250.00	(2,496,343.64)	(1,461,335.66)	(4,981,026.58)	5,061,844.11	(3,296,056.66)	1,643,759.72	4,018,359.21	1,160,967.98
F. ENDING CASH	4,553,254.35	2,012,013.67	1,975,189.50	1,196,628.37	4,071,719.33	9,568,969.33	7,072,625.69	5,611,290.03	630,263.45	5,692,107.56	2,396,050.90	4,039,810.62		
G. ENDING CASH, PLUS ACCRUALS														8,058,169.83

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

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

- Create an LCFF Equity Multiplier intended to close opportunity gaps
- Implement the second year of transitional kindergarten (TK) expansion
- Support an 8.13% COLA for California State Preschool Program reimbursement rates
- Expand the number of high-poverty schools participating in the Literacy Coaches and Reading Specialist Grant Program
- Provide high school seniors with cultural enrichment experiences
- Ongoing revenue for Child Care and Development Programs and the Child and Adult Care Food Program to support an 8.13% COLA

The 2023-24 Governor's Budget acknowledges the passage of Proposition 28 (The Arts and Music in Schools—Funding Guarantee and Accountability Act). But in turn, pulls back revenue from the Arts, Music, and Instructional Materials Discretionary Block Grant included in the Budget Act of 2022.

The Budget may delay revenue planned for the California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program from 2023-24 to 2024-25.

In addition, the Budget proposes a decrease in planned support for the School Facility Program, reducing the planned allocation in 2023-24.

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

MULTI-YEAR PROJECTIONS

The state adopted Assembly Bill 1200 and Assembly Bill 2756 to ensure that local educational agencies throughout California adequately prepare to meet their financial obligations into the future. It requires school districts to submit a Multi-year Projection (MYP). It is essential to recognize that multi-year projections are just projections that change as various factors change. Projections are the mathematical result of today's decisions based on a given set of assumptions. Below are the assumptions used to determine Calaveras Unified School District's multi-year projections:

General Planning Factors:

The information provided for the fiscal year 2023-24 and beyond includes the latest proposals from the Governor and projections to assist with multiyear planning.

In January 2023, the School Services of California, Inc. (SSC) released the following planning factors:

<u>Planning Factors</u>	<i>Fiscal Year</i>	
	<u>2023-24</u>	<u>2024-25</u>
Cost of Living Adjustment (COLA)	8.13%	3.54%
Base Grant Adjustment	0.00%	0.00%
Unduplicated Pupil Percent	55%	55%
STRS Employer Rates *	19.10%	19.10%
PERS Employer Rates (PERS Board / Actuary)*	27.00%	28.10%
Lottery – unrestricted per ADA	\$170	\$170
Lottery – Prop. 20 per ADA	\$67	\$67
Mandate Block Grant for Districts – K-8 per ADA	\$37.78	\$39.12
Mandate Block Grant for Districts – 9-12 per ADA	\$72.78	\$75.36
Routine Restricted Maintenance Account	3.00%	3.00%
California CPI	3.44%	2.77%
California Unemployment Rate	0.20%	0.20%
* STRS and PERS rates for 2023-24 and on-going are projections		

Revenue Assumptions:

Based on 2022-23 enrollment and projected enrollment trends, the District anticipates increasing enrollment each fiscal year. The Local Control Funding Formula provides projections using the School Services of California's estimated Cost of Living Adjustment (COLA). Furthermore, our District is anticipating the unduplicated pupil percent for 2023-24 and beyond to be below 55%, calculated using a three-year rolling average. The unduplicated pupil percent is used in the LCFF calculations to determine Supplemental and Concentration Grants.

Expenditure Assumptions:

1. **Salaries and Benefits;** The increase in unrestricted salaries and benefits occurs after reassigning staff hired under ESSER funds and one-time grants to the General Fund. Benefit costs were projected using the "Planning Factors" in the above chart. Certificated salaries encompass step and column increases of approximately 1.09% annually. Classified salaries contain step and column increases of roughly 1.43% each year. The total estimated increased costs of step and column for all employees is about \$237k per year. The assumptions include the negotiated 5.1% COLA for 2023-24 and 2024-25 for certificated and classified staff.
2. **Books and Supplies;** the California Consumer Price Index (CPI) was added to these projections using the "Planning Factors" identified above. Additionally, Transportation fuel expenses were adjusted based on the current year's usage. Books and Supplies decreased each year as one-time grant expenses were projected.
3. **Services and Other Operating;** the California Consumer Price Index (CPI) was added to these projections using the "Planning Factors" identified above. Additionally, Operational Expenses (utilities) were adjusted based on the current year's usage. Service and Other Operating expenses decreased yearly as one-time grant expenses were projected.
4. **Capital Outlay, Other Outgo, and Transfers Out;** are held to the 2022-23 projections.
5. **Contribution to Restricted;** 2023-24 and 2024-25 are anticipated to increase for Special Education and Restricted Maintenance.

Estimated Ending Fund Balances:

During 2023-24, the District estimates the General Fund to be deficit spending by \$3.2 million resulting in an ending General Fund balance of \$5.7 million. The ending fund balance includes \$5.6 million in Restricted funds. The required minimum reserve should be \$1.38 million. The district will not meet the projected minimum reserve for 2023-24. The District cannot adopt a 2023-24 budget that does not meet minimum reserve requirements. We will be working to present a 2023-24 budget that meets the minimum reserve.

During 2024-25, our District estimates the General Fund to be deficit spending by \$4.9 million resulting in an Ending General Fund balance of \$698k. The required minimum reserve should be \$1.44 million. The District will not meet the projected minimum reserve requirements in 2024-25.

The following page is a detailed report of the District's financial projections without reductions. The multi-year projections include the future negotiated settlements. Furthermore, this multi-year projection does not account for State minimum wage increases or other unknown expenditures.

CALAVERAS UNIFIED SCHOOL DISTRICT

2022-23 Adopted Budget

General Fund Multiyear Projection

Description	1st Interim Budget			2022-23 2nd Interim			2023-24 Projected Budget			2024-25 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES												
LCFF Revenue	31,907,911	-	31,907,911	32,014,287	-	32,014,287	34,577,199	-	34,577,199	35,149,194	-	35,149,194
Federal Revenue		9,714,010	9,714,010	-	8,532,042	8,532,042	-	2,606,249	2,606,249	-	2,104,774	2,104,774
State Revenue	573,105	8,890,883	9,463,988	573,105	8,955,300	9,528,405	607,071	4,058,456	4,665,527	634,241	4,136,360	4,770,601
Local Revenue	367,337	545,068	912,405	539,247	553,957	1,093,204	530,846	553,957	1,084,803	526,765	553,957	1,080,723
Total Revenues	32,848,353	19,149,961	51,998,314	33,126,639	18,041,299	51,167,938	35,715,116	7,218,662	42,933,778	36,310,200	6,795,092	43,105,292
EXPENDITURES												
Certificated Salaries	9,169,612	5,061,567	14,231,179	8,685,752	5,196,308	13,882,060	9,845,091	4,812,728	14,657,818	12,557,430	3,028,276	15,585,706
Classified Salaries	4,178,412	3,069,399	7,247,811	4,154,065	2,929,077	7,083,141	4,635,042	2,879,697	7,514,740	5,098,281	3,001,295	8,099,575
Benefits	6,471,598	5,378,998	11,850,596	6,265,391	5,385,976	11,651,367	6,858,795	5,093,245	11,952,039	8,201,507	4,395,024	12,596,530
Books and Supplies	1,379,193	6,021,176	7,400,369	1,307,526	2,360,007	3,667,533	938,297	1,051,741	1,990,038	959,488	899,886	1,859,374
Other Services & Oper. Exp	3,401,709	5,158,751	8,560,460	3,305,134	4,646,766	7,951,900	3,356,792	2,810,077	6,166,870	3,365,428	2,738,143	6,103,572
Capital Outlay	330,749	188,816	519,565	336,040	513,287	849,327	38,000	151,755	189,755	38,000	151,755	189,755
Other Outgo	478,640	608,342	1,086,982	475,820	2,813,179	3,289,000	475,820	2,813,179	3,289,000	475,820	2,813,179	3,289,000
Transfer of Indirect	(670,911)	594,084	(76,827)	(522,851)	446,025	(76,826)	(522,851)	275,278	(247,573)	(522,851)	275,278	(247,573)
Total Expenditures	24,739,002	26,081,133	50,820,135	24,006,876	24,290,627	48,297,502	25,624,986	19,887,700	45,512,685	30,173,103	17,302,835	47,475,938
Excess / (Deficiency)	8,109,351	(6,931,172)	1,178,179	9,119,763	(6,249,328)	2,870,435	10,090,130	(12,669,037)	(2,578,907)	6,137,097	(10,507,744)	(4,370,646)
OTHER SOURCES/USES												
Transfers In	-	-	-	-	-	-	-	-	-	-	-	-
Transfers Out	715,366	-	715,366	584,604	-	584,604	584,604	-	584,604	584,604	-	584,604
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(8,701,900)	8,701,900	-	(10,381,181)	10,381,181	-	(10,962,467)	10,962,467	-	(11,861,326)	11,861,326	-
Total Financing Sources/Uses	(9,417,266)	8,701,900	(715,366)	(10,965,785)	10,381,181	(584,604)	(11,547,071)	10,962,467	(584,604)	(12,445,929)	11,861,326	(584,604)
Net Surplus / (Deficit)	(1,307,915)	1,770,728	462,813	(1,846,022)	4,131,854	2,285,832	(1,456,941)	(1,706,570)	(3,163,511)	(6,308,832)	1,353,582	(4,955,250)
FUND BALANCE, RESERVES												
Beginning Balance	3,346,236	3,184,258	6,530,494	3,346,236	3,184,258	6,530,494	1,500,214	7,316,112	8,816,326	43,272	5,609,542	5,652,814
Ending Balance	2,038,321	4,954,986	6,993,307	1,500,214	7,316,112	8,816,326	43,272	5,609,542	5,652,814	(6,265,560)	6,963,124	697,564
Nonspendable (Revolving Cash)												
Restricted	20,000	-	20,000	20,000	-	20,000	20,000	-	20,000	20,000	-	20,000
Assigned	492,261	4,954,986	5,447,247	-	7,316,112	7,316,112	-	5,609,542	5,609,542	-	6,963,124	6,963,124
Unassigned - 3% RESERVE	-	-	0	-	-	-	-	-	-	-	-	-
Unassigned - Other	1,519,726	-	1,519,726	1,464,224	-	1,464,224	23,272	-	23,272	(6,285,560)	-	(6,285,560)
Total - Fund Balance	2,038,321	4,954,986	6,993,307	1,500,214	7,316,112	8,816,325	43,272	5,609,542	5,652,814	(6,265,560)	6,963,124	697,564

Unassigned Reserve (including 3% REU)

2.96%

3.03%

Conclusion:

At least for now, the litany of new ongoing and one-time categorical programs is gone. Calaveras Unified School District faces near and long-term challenges, including risks to the state revenue forecast, reduced ADA due to COVID-19-related student absences, inflationary pressures, potential pension rate increases, expiring one-time COVID-19 relief funds, and enrollment.

Calaveras Unified School District certifies that its financial condition is qualified; A qualified certification states that based on current projections, a district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years. I am self-certifying that the District is qualified because of the projected unrestricted reserve balances in 2023-24 and 2024-25. Given these projections, the District may remain qualified until we address the unrestricted deficits. Due to the high amount of restricted funding, cash is currently not projected to be a concern. Therefore, a negative certification is currently not indicated. However, we will be diligent in monitoring cash and budgetary changes.

The projected budget and multi-year projections support that the District will meet its financial obligations for the current year but will not meet its obligations in the out years. The District cannot adopt a 2023-24 budget that does not meet minimum reserve requirements. Reductions of expenses can eliminate the negative ending fund balances in 2023-24 and 2024-25. Our district's financial position has changed drastically and requires continued assessment to avoid fiscal insolvency. We will be working on presenting a budget at year-end that will meet minimum reserves in the budget year and address plans to maintain those reserves in the future.

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: _____
District Superintendent or Designee

Date: _____

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: April 18, 2023

Signed: _____
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.

X
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: Talibah Al-Rafiq

Telephone: 209-754-2332

Title: Chief Business Official

E-mail: tal-rafiq@calaveras.k12.ca.us

Criteria and Standards Review Summary

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

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

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

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	2,721.86	2,721.86	0.0%	Met
	Charter School	0.00	0.00		
	Total ADA	2,721.86	2,721.86		
1st Subsequent Year (2023-24)	District Regular	2,708.86	2,512.00	(7.3%)	Not Met
	Charter School				
	Total ADA	2,708.86	2,512.00		
2nd Subsequent Year (2024-25)	District Regular	2,708.86	2,530.00	(6.6%)	Not Met
	Charter School				
	Total ADA	2,708.86	2,530.00		

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

The change in ADA from the first interim is due to using the 2021-22 ADA relief calculations that were not applied in the 2021-22 fiscal year.

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2022-23)				
District Regular	2,824.00	2,900.00		
Charter School				
Total Enrollment	2,824.00	2,900.00	2.7%	Not Met
1st Subsequent Year (2023-24)				
District Regular	2,824.00	2,830.00		
Charter School				
Total Enrollment	2,824.00	2,830.00	.2%	Met
2nd Subsequent Year (2024-25)				
District Regular	2,824.00	2,835.00		
Charter School				
Total Enrollment	2,824.00	2,835.00	.4%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

The estimated enrollment at first interim was based on prior years' average experience and live births within the district. The actual enrollment increased from the projected after receiving the P1 enrollment report.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2019-20)			
District Regular	2,699	2,875	
Charter School			
Total ADA/Enrollment	2,699	2,875	93.9%
Second Prior Year (2020-21)			
District Regular	2,699	2,685	
Charter School			
Total ADA/Enrollment	2,699	2,685	100.5%
First Prior Year (2021-22)			
District Regular	2,699	2,855	
Charter School			
Total ADA/Enrollment	2,699	2,855	94.5%
Historical Average Ratio:			96.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.8%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)				
District Regular	2,722	2,900		
Charter School	0			
Total ADA/Enrollment	2,722	2,900	93.9%	Met
1st Subsequent Year (2023-24)				
District Regular	2,512	2,830		
Charter School				
Total ADA/Enrollment	2,512	2,830	88.8%	Met
2nd Subsequent Year (2024-25)				
District Regular	2,530	2,835		
Charter School				
Total ADA/Enrollment	2,530	2,835	89.2%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue			
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2022-23)	31,969,739.00	32,076,115.00	.3%	Met
1st Subsequent Year (2023-24)	35,576,098.00	34,577,199.00	(2.8%)	Not Met
2nd Subsequent Year (2024-25)	34,257,499.00	35,149,194.00	2.6%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

LCFF is anticipated to increase in subsequent years based on enrollment, cost of living adjustments, and projected ADA.

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)	18,551,330.95	21,385,658.64	86.7%
Second Prior Year (2020-21)	15,886,264.78	18,767,880.88	84.6%
First Prior Year (2021-22)	18,184,076.75	21,810,842.12	83.4%
	Historical Average Ratio:		84.9%

District's Reserve Standard Percentage (Criterion 10B, Line 4)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	81.9% to 87.9%	81.9% to 87.9%	81.9% to 87.9%

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)	19,105,207.15	24,006,875.66	79.6%	Not Met
1st Subsequent Year (2023-24)	21,338,927.56	25,624,985.83	83.3%	Met
2nd Subsequent Year (2024-25)	25,857,217.03	30,173,103.10	85.7%	Met

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

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

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

Explanation:
(required if NOT met)

The salary and benefits cost changed in 2022-23 to reflect a cost-of-living increase for all staff. The increase was retroactive to July 1st, 2022.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals	Projected Year Totals		
	(Form 01CSI, Item 6A)	(Fund 01) (Form MYPI)		
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2022-23)	9,714,009.89	8,532,041.71	-12.2%	Yes
1st Subsequent Year (2023-24)	1,658,286.00	2,606,249.18	57.2%	Yes
2nd Subsequent Year (2024-25)	1,658,286.00	2,104,774.00	26.9%	Yes

Explanation:

(required if Yes)

Federal Revenue decreased by \$1.2 million; \$501k in Expanded Learning Opportunity and \$680k in Every Student Succeeds Act grant dollars. The district does not anticipate spending these dollars this fiscal year. In 2023-25 one-time revenue was increased as anticipated to be spent before the end of each grant.

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

Current Year (2022-23)	9,463,988.13	9,528,405.19	.7%	No
1st Subsequent Year (2023-24)	8,079,475.00	4,665,527.16	-42.3%	Yes
2nd Subsequent Year (2024-25)	2,621,583.00	4,770,601.87	82.0%	Yes

Explanation:

(required if Yes)

State Revenue was \$9.5 million, a \$64k variance from the 1st Interim Budget. The State increase is due to receiving an additional \$61k for the Special Education Early Child Intervention Pre-School grant. The subsequent years changed after realigning one-time grants to be spent over two years.

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

Current Year (2022-23)	912,405.56	1,093,203.72	19.8%	Yes
1st Subsequent Year (2023-24)	977,245.00	1,084,802.91	11.0%	Yes
2nd Subsequent Year (2024-25)	977,244.00	1,080,722.52	10.6%	Yes

Explanation:

(required if Yes)

Local revenue increased by \$181k for a donation from the Federal Communication Commission (FCC) for technology-related equipment and \$31k for M&O auction proceeds. In subsequent years the local revenue was increased for anticipated bus grants.

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

Current Year (2022-23)	7,400,368.92	3,667,532.86	-50.4%	Yes
1st Subsequent Year (2023-24)	3,440,757.00	1,990,037.85	-42.2%	Yes
2nd Subsequent Year (2024-25)	1,730,249.00	1,859,374.31	7.5%	Yes

Explanation:

(required if Yes)

Books and Supplies decreased by \$3.8 million in restricted expenses after reducing expenses not anticipated in 2022-23. Subsequent years' expenses are decreased as one-time revenues re anticipated to be spent.

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

Current Year (2022-23)	8,560,460.51	7,951,900.17	-7.1%	Yes
1st Subsequent Year (2023-24)	7,728,056.00	6,166,869.55	-20.2%	Yes
2nd Subsequent Year (2024-25)	4,547,234.00	6,103,571.55	34.2%	Yes

Explanation:

(required if Yes)

Services and Other Operating unrestricted expenses decreased from 1st Interim by \$609k due to removing expenses not anticipated to occur this fiscal year in the General Fund, ESSA School Improvement (CSI), Educator Effectiveness, and ESSER III. Subsequent years' expenses are declining as we anticipate spending down one-time grant dollars.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	20,090,403.58	19,153,650.62	-4.7%	Met
1st Subsequent Year (2023-24)	10,715,006.00	8,356,579.25	-22.0%	Not Met
2nd Subsequent Year (2024-25)	5,257,113.00	7,956,098.39	51.3%	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	15,960,829.43	11,619,433.03	-27.2%	Not Met
1st Subsequent Year (2023-24)	11,168,813.00	8,156,907.40	-27.0%	Not Met
2nd Subsequent Year (2024-25)	6,277,483.00	7,962,945.86	26.8%	Not Met

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

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

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

Explanation:

Federal Revenue

(linked from 6A

if NOT met)

Federal Revenue decreased by \$1.2 million; \$501k in Expanded Learning Opportunity and \$680k in Every Student Succeeds Act grant dollars. The district does not anticipated spending these dollars this fiscal year. In 2023-25 one-time revenue was increased as anticipated to be spent before the end of each grant.

Explanation:

Other State Revenue

(linked from 6A

if NOT met)

State Revenue was \$9.5 million, a \$64k variance from the 1st Interim Budget. The State increase is due to receiving an additional \$61k for the Special Education Early Child Intervention Pre-School grant. The subsequent years changed after realigning one-time grants to be spent over two years.

Explanation:

Other Local Revenue

(linked from 6A

if NOT met)

Local revenue increased by \$181k for a donation from the Federal Communication Commission (FCC) for technology-related equipment and \$31k for M&O auction proceeds. In subsequent years the local revenue was increased for anticipated bus grants.

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

Explanation:

Books and Supplies

(linked from 6A

if NOT met)

Books and Supplies decreased by \$3.8 million in restricted expenses after reducing expenses not anticipated in 2022-23. Subsequent years' expenses are decreased as one-time revenues re anticipated to be spent.

Explanation:

Services and Other Exps

(linked from 6A

if NOT met)

Services and Other Operating unrestricted expenses decreased from 1st Interim by \$609k due to removing expenses not anticipated to occur this fiscal year in the General Fund, ESSA School Improvement (CSI), Educator Effectiveness, and ESSER III. Subsequent years' expenses are declining as we anticipate spending down one-time grant dollars.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

		Second Interim Contribution		Status
		Projected Year Totals		
		(Fund 01, Resource 8150,		
		Objects 8900-8999)		
	Required Minimum Contribution			
1.	OMMA/RMA Contribution	1,004,878.88	1,349,787.26	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		1,352,704.29	

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)	3.0%	.1%	-13.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	0.0%	-4.4%

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			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	and Other Financing Uses		
	(Form 01I, Section E)	(Form 01I, Objects 1000-7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2022-23)	(1,846,022.08)	24,591,479.18	7.5%	Not Met
1st Subsequent Year (2023-24)	(1,456,940.79)	26,209,589.35	5.6%	Not Met
2nd Subsequent Year (2024-25)	(6,308,831.37)	30,757,706.62	20.5%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Our District gave costs of living increases in the current and subsequent years. Additionally, business costs increased in areas such as SPED, utilities, transportation, and maintenance. Reductions may be required to meet these additional expenses.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2022-23)	8,816,325.16	Met
1st Subsequent Year (2023-24)	5,652,814.45	Met
2nd Subsequent Year (2024-25)	697,564.87	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2022-23)	2,194,845.82	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.)	2,721.86	2,579.28	2,579.28
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): Calaveras County Office of Education

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

Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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)	48,882,105.84	46,097,288.96	48,060,541.97
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	48,882,105.84	46,097,288.96	48,060,541.97
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,466,463.18	1,382,918.67	1,441,816.26

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

0.00	0.00	0.00
1,466,463.18	1,382,918.67	1,441,816.26

10C. Calculating the District's Available Reserve Amount

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

		Current Year		
Reserve Amounts		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except Line 4)		(2022-23)	(2023-24)	(2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,464,224.00		
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	15,989.56	23,272.77	(6,285,558.60)
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount (Lines C1 thru C7)	1,480,213.56	23,272.77	(6,285,558.60)
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.03%	.05%	-13.08%
District's Reserve Standard				
(Section 10B, Line 7):		1,466,463.18	1,382,918.67	1,441,816.26
Status:		Met	Not Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

The unanticipated increase to SPED, staff increases, and cost of doing business is anticipated to increase in the next two years.

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

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

General Fund staff expenses were paid with one-time dollars. Reductions to expenses may be required to offset the impact on the general fund.

S3. Temporary Interfund Borrowings

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

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(8,701,899.50)	(10,381,181.47)	19.3%	1,679,281.97	Not Met
1st Subsequent Year (2023-24)	(6,026,662.00)	(10,962,467.00)	81.9%	4,935,805.00	Not Met
2nd Subsequent Year (2024-25)	(6,026,662.00)	(11,861,326.00)	96.8%	5,834,664.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2022-23)	715,366.34	584,603.52	-18.3%	(130,762.82)	Not Met
1st Subsequent Year (2023-24)	715,366.00	584,603.52	-18.3%	(130,762.48)	Not Met
2nd Subsequent Year (2024-25)	715,366.00	584,603.52	-18.3%	(130,762.48)	Not Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?

No

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

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

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

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

Explanation:
(required if NOT met)

Projected contributions to restricted programs are increasing in SPED and the general cost of doing business.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Projected contributions to other programs were reduced to support the need for food services.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?

(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

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

No

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Capital Leases				
Certificates of Participation	17	Fund 01 and Fund 25	Fund 01 and Fund 25	3,225,673
General Obligation Bonds	21	County Taxes	County Taxes	16,994,709
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Vehicle Leases	1	Fund 01	Fund 01	0
TOTAL:				20,220,382

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Capital Leases				
Certificates of Participation	532,694	551,694	556,056	566,056
General Obligation Bonds	2,349,456	2,425,579	1,519,675	1,599,281
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Vehicle Leases	26,397	0	0	0
Total Annual Payments:	2,908,547	2,977,273	2,075,731	2,165,337

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

Yes

No

No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increased payments are projected to be funded through property tax, bond payments and developer fees.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

2 OPEB Liabilities

a. Total OPEB liability

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 2a minus Line 2b)

First Interim

(Form 01CSI, Item S7A)

Second Interim

9,488,205.00

9,488,205.00

0.00

0.00

9,488,205.00

9,488,205.00

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

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

Actuarial

Jun 30, 2021

Data must be entered.

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

First Interim

(Form 01CSI, Item S7A)

Second Interim

9,488,205.00

9,488,205.00

9,488,205.00

9,488,205.00

9,488,203.00

9,488,205.00

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)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

1,399,929.85

1,389,271.63

1,399,929.85

1,411,810.66

1,399,929.85

1,411,810.66

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

1,114,054.00

1,114,054.00

866,918.24

1,114,054.00

866,918.24

1,114,054.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

49

45

36

36

29

29

4. Comments:



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

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

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

No

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

n/a

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

n/a

- 2 Self-Insurance Liabilities

First Interim
(Form 01CSI, Item S7B) Second Interim

- a. Accrued liability for self-insurance programs

0.00

0.00

- b. Unfunded liability for self-insurance programs

0.00

0.00

- 3 Self-Insurance Contributions

First Interim
(Form 01CSI, Item S7B) Second Interim

- a. Required contribution (funding) for self-insurance programs

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. Amount contributed (funded) for self-insurance programs

Current Year (2022-23)

0.00

1st Subsequent Year (2023-24)

0.00

2nd Subsequent Year (2024-25)

0.00

- 4 Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	143.8	143.1	143.1	143.1

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

Nov 22, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

Nov 22, 2022

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:

Nov 22, 2022

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2025

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)?

Yes

Yes

Yes

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")

1,867,519

844,479

895,721

10%

5.1%

5.1%

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

The General Fund and restricted Federal and State revenue.

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes
1,790,068	1,790,068	1,790,068
85.0%	85.0%	85.0%
1.8%		

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

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

No

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Yes	Yes	Yes
97,652	110,378	111,736
3.0%	3.0%	3.0%

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

Certificated (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?

Yes	No	No
Yes	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

Yes

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	143.3	161.1	161.1	161.1

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Nov 22, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

Nov 22, 2022

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:

Nov 22, 2022

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2025

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

Yes

Yes

Yes

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")

1,199,196

538,922

573,295

10%

5.1%

5.1%

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

The General Fund and restricted Federal and State revenue.

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(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?
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
331,536	331,536	331,536
85.0%	85.0%	85.0%
1.4%	0.0%	0.0%

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

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

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

If Yes, explain the nature of the new costs:

No		

--

Classified (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
66,445	67,411	68,452
1.1%	1.1%	1.1%

Classified (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)
Yes	No	No
Yes	No	No

Classified (Non-management) - Other

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

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

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

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

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

No

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	27.2	28.9	28.9	28.9

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

Yes

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

Yes

Yes

Yes

Total cost of salary settlement

373,714

245,389

265,266

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

The salary schedule was adjusted and staff was placed on the new schedule based on their old placement.

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential**Health and Welfare (H&W) Benefits**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

Yes

Yes

Yes

2. Total cost of H&W benefits

35,629

35,629

35,629

3. Percent of H&W cost paid by employer

85.0%

0.0%

0.0%

4. Percent projected change in H&W cost over prior year

1.4%

0.0%

0.0%

Management/Supervisor/Confidential**Step and Column Adjustments**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

1. Are step & column adjustments included in the interim and MYPs?

Yes

Yes

Yes

2. Cost of step & column adjustments

25,366

25,619

25,875

3. Percent change in step and column over prior year

1.3%

1.3%

1.3%

Management/Supervisor/Confidential**Other Benefits (mileage, bonuses, etc.)**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

Yes

Yes

Yes

2. Total cost of other benefits

18,544

102,975

110,173

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

15.4%

74.0%

73.7%

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	28,161,352.00	31,907,911.00	17,798,233.71	32,014,287.00	106,376.00	0.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	572,826.00	573,105.00	297,884.62	573,105.00	0.00	0.0%
4) Other Local Revenue		8600-8799	472,859.40	367,337.43	282,840.01	539,246.57	171,909.14	46.8%
5) TOTAL, REVENUES			29,207,037.40	32,848,353.43	18,378,958.34	33,126,638.57		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,973,837.08	9,169,611.87	5,130,753.62	8,685,751.64	483,860.23	5.3%
2) Classified Salaries		2000-2999	3,642,073.03	4,178,412.25	2,221,154.62	4,154,064.54	24,347.71	0.6%
3) Employee Benefits		3000-3999	5,680,970.47	6,471,597.71	3,424,877.24	6,265,390.97	206,206.74	3.2%
4) Books and Supplies		4000-4999	987,650.46	1,379,192.91	606,988.68	1,307,525.58	71,667.33	5.2%
5) Services and Other Operating Expenditures		5000-5999	2,721,254.31	3,401,709.34	2,319,367.56	3,305,133.96	96,575.38	2.8%
6) Capital Outlay		6000-6999	190,000.00	330,749.32	6,325.78	336,039.59	(5,290.27)	-1.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	477,187.55	478,639.50	105,229.37	475,820.37	2,819.13	0.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(310,799.94)	(670,910.51)	(242,954.84)	(522,850.99)	(148,059.52)	22.1%
9) TOTAL, EXPENDITURES			22,362,172.96	24,739,002.39	13,571,742.03	24,006,875.66		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,844,864.44	8,109,351.04	4,807,216.31	9,119,762.91		
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	644,601.20	715,366.34	0.00	584,603.52	130,762.82	18.3%
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	(7,158,706.20)	(8,701,899.50)	0.00	(10,381,181.47)	(1,679,281.97)	19.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,803,307.40)	(9,417,265.84)	0.00	(10,965,784.99)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(958,442.96)	(1,307,914.80)	4,807,216.31	(1,846,022.08)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,346,235.64	3,346,235.64		3,346,235.64	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,346,235.64	3,346,235.64		3,346,235.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,346,235.64	3,346,235.64		3,346,235.64		
2) Ending Balance, June 30 (E + F1e)			2,387,792.68	2,038,320.84		1,500,213.56		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		20,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		1,464,224.00		
Unassigned/Unappropriated Amount		9790	2,387,792.68	2,038,320.84		15,989.56		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	5,184,739.00	8,895,948.00	5,960,222.00	7,536,091.00	(1,359,857.00)	-15.3%
Education Protection Account State Aid - Current Year		8012	506,692.00	542,042.00	271,021.00	544,586.00	2,544.00	0.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	180,870.00	180,870.00	76,295.70	163,865.00	(17,005.00)	-9.4%
Timber Yield Tax		8022	14,521.51	14,521.51	698.98	0.00	(14,521.51)	-100.0%
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	18,116,367.00	18,116,367.00	10,964,389.63	19,929,659.00	1,813,292.00	10.0%
Unsecured Roll Taxes		8042	333,201.00	333,201.00	181,911.69	185,561.00	(147,640.00)	-44.3%
Prior Years' Taxes		8043	21,858.00	21,858.00	7,302.74	33,866.00	12,008.00	54.9%
Supplemental Taxes		8044	779,803.00	779,803.00	338,954.97	585,964.00	(193,839.00)	-24.9%
Education Revenue Augmentation Fund (ERAF)		8045	3,085,128.49	3,085,128.49	0.00	3,096,523.00	11,394.51	0.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	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			28,223,180.00	31,969,739.00	17,800,796.71	32,076,115.00	106,376.00	0.3%
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	(61,828.00)	(61,828.00)	(2,563.00)	(61,828.00)	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			28,161,352.00	31,907,911.00	17,798,233.71	32,014,287.00	106,376.00	0.3%
FEDERAL REVENUE								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	113,608.00	113,608.00	111,436.00	113,608.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	459,218.00	459,497.00	186,448.62	459,497.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			572,826.00	573,105.00	297,884.62	573,105.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	606.00	606.00	New
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	60,000.00	60,000.00	20,411.00	61,893.34	1,893.34	3.2%
Interest		8660	76,807.38	76,807.38	24,268.86	76,807.38	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	165,000.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	171,052.02	230,530.05	238,160.15	399,939.85	169,409.80	73.5%
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			472,859.40	367,337.43	282,840.01	539,246.57	171,909.14	46.8%
TOTAL, REVENUES			29,207,037.40	32,848,353.43	18,378,958.34	33,126,638.57	278,285.14	0.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,422,073.93	7,389,701.70	4,141,054.42	6,823,110.45	566,591.25	7.7%
Certificated Pupil Support Salaries		1200	413,971.32	448,984.47	225,800.62	401,496.71	47,487.76	10.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,061,966.01	1,255,099.88	730,569.97	1,385,211.23	(130,111.35)	-10.4%
Other Certificated Salaries		1900	75,825.82	75,825.82	33,328.61	75,933.25	(107.43)	-0.1%
TOTAL, CERTIFICATED SALARIES			8,973,837.08	9,169,611.87	5,130,753.62	8,685,751.64	483,860.23	5.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	54,008.40	112,031.79	44,853.79	77,834.94	34,196.85	30.5%
Classified Support Salaries		2200	1,678,690.46	1,977,206.78	1,063,476.69	1,914,155.60	63,051.18	3.2%
Classified Supervisors' and Administrators' Salaries		2300	483,309.72	497,938.95	266,696.56	548,789.68	(50,850.73)	-10.2%
Clerical, Technical and Office Salaries		2400	1,173,597.68	1,276,060.61	696,375.53	1,328,756.39	(52,695.78)	-4.1%
Other Classified Salaries		2900	252,466.77	315,174.12	149,752.05	284,527.93	30,646.19	9.7%
TOTAL, CLASSIFIED SALARIES			3,642,073.03	4,178,412.25	2,221,154.62	4,154,064.54	24,347.71	0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,480,047.42	1,690,302.07	936,984.64	1,615,903.55	74,398.52	4.4%
PERS		3201-3202	881,879.34	983,170.65	519,130.76	993,358.00	(10,187.35)	-1.0%
OASDI/Medicare/Alternative		3301-3302	409,158.25	445,736.52	236,238.04	450,748.74	(5,012.22)	-1.1%
Health and Welfare Benefits		3401-3402	1,605,817.88	1,985,640.03	976,223.48	1,836,665.02	148,975.01	7.5%
Unemployment Insurance		3501-3502	59,424.44	62,585.11	34,363.48	62,460.02	125.09	0.2%
Workers' Compensation		3601-3602	326,807.50	341,458.54	189,896.05	339,406.23	2,052.31	0.6%
OPEB, Allocated		3701-3702	762,297.20	811,275.89	434,555.10	785,495.69	25,780.20	3.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	155,538.44	151,428.90	97,485.69	181,353.72	(29,924.82)	-19.8%
TOTAL, EMPLOYEE BENEFITS			5,680,970.47	6,471,597.71	3,424,877.24	6,265,390.97	206,206.74	3.2%
BOOKS AND SUPPLIES								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	200.00	200.00	0.00	200.00	0.00	0.0%
Books and Other Reference Materials		4200	17,564.84	17,964.84	603.62	15,024.63	2,940.21	16.4%
Materials and Supplies		4300	893,484.29	1,277,963.33	584,957.90	1,206,250.83	71,712.50	5.6%
Noncapitalized Equipment		4400	76,401.33	83,064.74	21,427.16	86,050.12	(2,985.38)	-3.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			987,650.46	1,379,192.91	606,988.68	1,307,525.58	71,667.33	5.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	101,289.52	110,150.82	62,118.02	118,156.14	(8,005.32)	-7.3%
Dues and Memberships		5300	21,861.23	27,230.17	26,870.17	27,725.17	(495.00)	-1.8%
Insurance		5400-5450	391,000.00	446,617.00	447,721.00	448,721.00	(2,104.00)	-0.5%
Operations and Housekeeping Services		5500	1,001,551.55	1,002,351.55	703,385.25	1,394,962.55	(392,611.00)	-39.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	102,285.52	154,466.67	68,465.68	138,071.36	16,395.31	10.6%
Transfers of Direct Costs		5710	(9,875.80)	(8,875.80)	(1,275.96)	(5,475.96)	(3,399.84)	38.3%
Transfers of Direct Costs - Interfund		5750	0.00	(941.92)	804.38	662.46	(1,604.38)	170.3%
Professional/Consulting Services and Operating Expenditures		5800	901,854.07	1,456,792.00	946,927.60	996,361.52	460,430.48	31.6%
Communications		5900	211,288.22	213,918.85	64,351.42	185,949.72	27,969.13	13.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,721,254.31	3,401,709.34	2,319,367.56	3,305,133.96	96,575.38	2.8%
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	190,000.00	330,749.32	6,325.78	336,039.59	(5,290.27)	-1.6%
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			190,000.00	330,749.32	6,325.78	336,039.59	(5,290.27)	-1.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	154,408.00	154,408.00	78,817.00	154,408.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	49,361.09	49,361.09	1,541.96	46,541.96	2,819.13	5.7%
Other Debt Service - Principal		7439	273,418.46	274,870.41	24,870.41	274,870.41	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			477,187.55	478,639.50	105,229.37	475,820.37	2,819.13	0.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(215,359.25)	(577,277.82)	(179,861.05)	(446,025.30)	(131,252.52)	22.7%
Transfers of Indirect Costs - Interfund		7350	(95,440.69)	(93,632.69)	(63,093.79)	(76,825.69)	(16,807.00)	17.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(310,799.94)	(670,910.51)	(242,954.84)	(522,850.99)	(148,059.52)	22.1%
TOTAL, EXPENDITURES			22,362,172.96	24,739,002.39	13,571,742.03	24,006,875.66	732,126.73	3.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	644,601.20	715,366.34	0.00	584,603.52	130,762.82	18.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			644,601.20	715,366.34	0.00	584,603.52	130,762.82	18.3%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	(7,158,706.20)	(8,701,899.50)	0.00	(10,381,181.47)	(1,679,281.97)	19.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,158,706.20)	(8,701,899.50)	0.00	(10,381,181.47)	(1,679,281.97)	19.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,803,307.40)	(9,417,265.84)	0.00	(10,965,784.99)	(1,548,519.15)	16.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,669,288.93	9,714,009.89	7,617,281.50	8,532,041.71	(1,181,968.18)	-12.2%
3) Other State Revenue		8300-8599	2,106,511.85	8,890,883.13	4,438,032.08	8,955,300.19	64,417.06	0.7%
4) Other Local Revenue		8600-8799	100,000.00	545,068.13	133,189.51	553,957.15	8,889.02	1.6%
5) TOTAL, REVENUES			5,875,800.78	19,149,961.15	12,188,503.09	18,041,299.05		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,597,721.87	5,061,567.57	2,776,802.76	5,196,308.46	(134,740.89)	-2.7%
2) Classified Salaries		2000-2999	2,194,448.72	3,069,398.67	1,424,387.80	2,929,076.73	140,321.94	4.6%
3) Employee Benefits		3000-3999	3,432,016.12	5,378,997.53	2,136,183.94	5,385,976.42	(6,978.89)	-0.1%
4) Books and Supplies		4000-4999	2,170,041.22	6,021,176.01	421,991.01	2,360,007.28	3,661,168.73	60.8%
5) Services and Other Operating Expenditures		5000-5999	2,094,025.01	5,158,751.17	1,738,782.62	4,646,766.21	511,984.96	9.9%
6) Capital Outlay		6000-6999	41,690.36	188,815.59	71,383.35	513,287.06	(324,471.47)	-171.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	608,342.04	608,342.04	355,953.42	2,813,179.20	(2,204,837.16)	-362.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	232,166.25	594,084.82	179,861.05	446,025.30	148,059.52	24.9%
9) TOTAL, EXPENDITURES			13,370,451.59	26,081,133.40	9,105,345.95	24,290,626.66		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,494,650.81)	(6,931,172.25)	3,083,157.14	(6,249,327.61)		
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	7,158,706.20	8,701,899.50	0.00	10,381,181.47	1,679,281.97	19.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,158,706.20	8,701,899.50	0.00	10,381,181.47		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(335,944.61)	1,770,727.25	3,083,157.14	4,131,853.86		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,184,257.74	3,184,257.74		3,184,257.74	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,184,257.74	3,184,257.74		3,184,257.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,184,257.74	3,184,257.74		3,184,257.74		
2) Ending Balance, June 30 (E + F1e)			2,848,313.13	4,954,984.99		7,316,111.60		
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	2,848,313.13	4,954,984.99		7,316,111.60		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,135,531.00	1,688,719.13	583,064.13	1,688,719.13	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	157,719.00	114,679.00	6,436.00	114,679.00	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	18,954.00	37,283.08	23,522.08	37,283.08	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	746,596.00	1,772,351.11	932,265.11	1,091,858.11	(680,493.00)	-38.4%
Career and Technical Education	3500-3599	8290	30,593.00	30,593.00	1,609.61	30,593.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,579,895.93	6,070,384.57	6,070,384.57	5,568,909.39	(501,475.18)	-8.3%
TOTAL, FEDERAL REVENUE			3,669,288.93	9,714,009.89	7,617,281.50	8,532,041.71	(1,181,968.18)	-12.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	183,144.85	183,144.85	8,730.54	183,144.85	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	187,706.00	172,839.98	203,652.53	172,839.98	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,735,661.00	8,534,898.30	4,225,649.01	8,599,315.36	64,417.06	0.8%
TOTAL, OTHER STATE REVENUE			2,106,511.85	8,890,883.13	4,438,032.08	8,955,300.19	64,417.06	0.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	100,000.00	545,068.13	133,189.51	553,957.15	8,889.02	1.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,000.00	545,068.13	133,189.51	553,957.15	8,889.02	1.6%
TOTAL, REVENUES			5,875,800.78	19,149,961.15	12,188,503.09	18,041,299.05	(1,108,662.10)	-5.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,214,451.11	4,512,748.11	2,494,979.41	4,663,675.96	(150,927.85)	-3.3%
Certificated Pupil Support Salaries		1200	37,049.88	267,527.68	121,188.97	220,420.23	47,107.45	17.6%
Certificated Supervisors' and Administrators' Salaries		1300	345,220.88	280,220.88	160,563.48	311,141.37	(30,920.49)	-11.0%
Other Certificated Salaries		1900	1,000.00	1,070.90	70.90	1,070.90	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,597,721.87	5,061,567.57	2,776,802.76	5,196,308.46	(134,740.89)	-2.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,355,582.45	1,940,283.76	928,588.28	1,957,172.17	(16,888.41)	-0.9%
Classified Support Salaries		2200	453,381.84	597,094.12	287,171.18	556,150.98	40,943.14	6.9%
Classified Supervisors' and Administrators' Salaries		2300	102,536.52	103,527.72	57,073.17	111,953.54	(8,425.82)	-8.1%
Clerical, Technical and Office Salaries		2400	65,016.88	208,698.55	70,592.09	208,219.49	479.06	0.2%
Other Classified Salaries		2900	217,931.03	219,794.52	80,963.08	95,580.55	124,213.97	56.5%
TOTAL, CLASSIFIED SALARIES			2,194,448.72	3,069,398.67	1,424,387.80	2,929,076.73	140,321.94	4.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,604,601.02	2,122,892.91	479,392.03	2,164,853.87	(41,960.96)	-2.0%
PERS		3201-3202	572,394.99	810,693.61	400,221.91	797,682.15	13,011.46	1.6%
OASDI/Medicare/Alternative		3301-3302	235,424.46	355,959.48	159,526.07	355,241.32	718.16	0.2%
Health and Welfare Benefits		3401-3402	584,654.37	1,216,550.58	641,761.42	1,178,566.56	37,984.02	3.1%
Unemployment Insurance		3501-3502	20,822.02	39,446.02	20,075.14	40,691.43	(1,245.41)	-3.2%
Workers' Compensation		3601-3602	114,987.55	219,925.26	111,685.15	223,552.54	(3,627.28)	-1.6%
OPEB, Allocated		3701-3702	225,879.50	507,598.85	266,455.26	522,255.79	(14,656.94)	-2.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	73,252.21	105,930.82	57,066.96	103,132.76	2,798.06	2.6%
TOTAL, EMPLOYEE BENEFITS			3,432,016.12	5,378,997.53	2,136,183.94	5,385,976.42	(6,978.89)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (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	22,556.00	145,371.54	18,464.79	142,739.81	2,631.73	1.8%
Books and Other Reference Materials		4200	52,452.13	48,341.12	734.41	42,341.12	6,000.00	12.4%
Materials and Supplies		4300	2,035,706.26	5,559,167.20	337,967.23	1,873,013.24	3,686,153.96	66.3%
Noncapitalized Equipment		4400	59,326.83	268,296.15	64,824.58	301,913.11	(33,616.96)	-12.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,170,041.22	6,021,176.01	421,991.01	2,360,007.28	3,661,168.73	60.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,055,429.27	1,049,416.27	650,022.32	1,125,806.48	(76,390.21)	-7.3%
Travel and Conferences		5200	113,421.70	185,374.12	13,908.14	160,579.58	24,794.54	13.4%
Dues and Memberships		5300	725.00	777.00	752.00	777.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,255.00	2,255.00	634.00	1,100.00	1,155.00	51.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,093.11	65,205.20	27,543.55	73,588.50	(8,383.30)	-12.9%
Transfers of Direct Costs		5710	9,875.80	8,875.80	1,275.96	5,475.96	3,399.84	38.3%
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	876,845.20	3,838,321.69	1,042,323.90	3,275,066.69	563,255.00	14.7%
Communications		5900	8,379.93	8,526.09	2,322.75	4,372.00	4,154.09	48.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,094,025.01	5,158,751.17	1,738,782.62	4,646,766.21	511,984.96	9.9%
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	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	213,433.36	(213,433.36)	New
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	36,550.68	183,675.91	71,383.35	299,853.70	(116,177.79)	-63.3%
Equipment Replacement		6500	5,139.68	5,139.68	0.00	0.00	5,139.68	100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			41,690.36	188,815.59	71,383.35	513,287.06	(324,471.47)	-171.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	600,000.00	600,000.00	348,794.55	2,806,020.33	(2,206,020.33)	-367.7%
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	1,182.04	1,182.04	417.92	417.92	764.12	64.6%
Other Debt Service - Principal		7439	7,160.00	7,160.00	6,740.95	6,740.95	419.05	5.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			608,342.04	608,342.04	355,953.42	2,813,179.20	(2,204,837.16)	-362.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	215,359.25	577,277.82	179,861.05	446,025.30	131,252.52	22.7%
Transfers of Indirect Costs - Interfund		7350	16,807.00	16,807.00	0.00	0.00	16,807.00	100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			232,166.25	594,084.82	179,861.05	446,025.30	148,059.52	24.9%
TOTAL, EXPENDITURES			13,370,451.59	26,081,133.40	9,105,345.95	24,290,626.66	1,790,506.74	6.9%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	7,158,706.20	8,701,899.50	0.00	10,381,181.47	1,679,281.97	19.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			7,158,706.20	8,701,899.50	0.00	10,381,181.47	1,679,281.97	19.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			7,158,706.20	8,701,899.50	0.00	10,381,181.47	(1,679,281.97)	-19.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	28,161,352.00	31,907,911.00	17,798,233.71	32,014,287.00	106,376.00	0.3%
2) Federal Revenue		8100-8299	3,669,288.93	9,714,009.89	7,617,281.50	8,532,041.71	(1,181,968.18)	-12.2%
3) Other State Revenue		8300-8599	2,679,337.85	9,463,988.13	4,735,916.70	9,528,405.19	64,417.06	0.7%
4) Other Local Revenue		8600-8799	572,859.40	912,405.56	416,029.52	1,093,203.72	180,798.16	19.8%
5) TOTAL, REVENUES			35,082,838.18	51,998,314.58	30,567,461.43	51,167,937.62		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,571,558.95	14,231,179.44	7,907,556.38	13,882,060.10	349,119.34	2.5%
2) Classified Salaries		2000-2999	5,836,521.75	7,247,810.92	3,645,542.42	7,083,141.27	164,669.65	2.3%
3) Employee Benefits		3000-3999	9,112,986.59	11,850,595.24	5,561,061.18	11,651,367.39	199,227.85	1.7%
4) Books and Supplies		4000-4999	3,157,691.68	7,400,368.92	1,028,979.69	3,667,532.86	3,732,836.06	50.4%
5) Services and Other Operating Expenditures		5000-5999	4,815,279.32	8,560,460.51	4,058,150.18	7,951,900.17	608,560.34	7.1%
6) Capital Outlay		6000-6999	231,690.36	519,564.91	77,709.13	849,326.65	(329,761.74)	-63.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,085,529.59	1,086,981.54	461,182.79	3,288,999.57	(2,202,018.03)	-202.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(78,633.69)	(76,825.69)	(63,093.79)	(76,825.69)	0.00	0.0%
9) TOTAL, EXPENDITURES			35,732,624.55	50,820,135.79	22,677,087.98	48,297,502.32		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(649,786.37)	1,178,178.79	7,890,373.45	2,870,435.30		
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	644,601.20	715,366.34	0.00	584,603.52	130,762.82	18.3%
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			(644,601.20)	(715,366.34)	0.00	(584,603.52)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,294,387.57)	462,812.45	7,890,373.45	2,285,831.78		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,530,493.38	6,530,493.38		6,530,493.38	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,530,493.38	6,530,493.38		6,530,493.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,530,493.38	6,530,493.38		6,530,493.38		
2) Ending Balance, June 30 (E + F1e)			5,236,105.81	6,993,305.83		8,816,325.16		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		20,000.00		
Stores		9712	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,848,313.13	4,954,984.99		7,316,111.60		
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		1,464,224.00		
Unassigned/Unappropriated Amount		9790	2,387,792.68	2,038,320.84		15,989.56		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	5,184,739.00	8,895,948.00	5,960,222.00	7,536,091.00	(1,359,857.00)	-15.3%
Education Protection Account State Aid - Current Year		8012	506,692.00	542,042.00	271,021.00	544,586.00	2,544.00	0.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	180,870.00	180,870.00	76,295.70	163,865.00	(17,005.00)	-9.4%
Timber Yield Tax		8022	14,521.51	14,521.51	698.98	0.00	(14,521.51)	-100.0%
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	18,116,367.00	18,116,367.00	10,964,389.63	19,929,659.00	1,813,292.00	10.0%
Unsecured Roll Taxes		8042	333,201.00	333,201.00	181,911.69	185,561.00	(147,640.00)	-44.3%
Prior Years' Taxes		8043	21,858.00	21,858.00	7,302.74	33,866.00	12,008.00	54.9%
Supplemental Taxes		8044	779,803.00	779,803.00	338,954.97	585,964.00	(193,839.00)	-24.9%
Education Revenue Augmentation Fund (ERAF)		8045	3,085,128.49	3,085,128.49	0.00	3,096,523.00	11,394.51	0.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	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			28,223,180.00	31,969,739.00	17,800,796.71	32,076,115.00	106,376.00	0.3%
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	(61,828.00)	(61,828.00)	(2,563.00)	(61,828.00)	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			28,161,352.00	31,907,911.00	17,798,233.71	32,014,287.00	106,376.00	0.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
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	1,135,531.00	1,688,719.13	583,064.13	1,688,719.13	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	157,719.00	114,679.00	6,436.00	114,679.00	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	18,954.00	37,283.08	23,522.08	37,283.08	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	746,596.00	1,772,351.11	932,265.11	1,091,858.11	(680,493.00)	-38.4%
Career and Technical Education	3500-3599	8290	30,593.00	30,593.00	1,609.61	30,593.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,579,895.93	6,070,384.57	6,070,384.57	5,568,909.39	(501,475.18)	-8.3%
TOTAL, FEDERAL REVENUE			3,669,288.93	9,714,009.89	7,617,281.50	8,532,041.71	(1,181,968.18)	-12.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	113,608.00	113,608.00	111,436.00	113,608.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	642,362.85	642,641.85	195,179.16	642,641.85	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

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

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Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	187,706.00	172,839.98	203,652.53	172,839.98	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,735,661.00	8,534,898.30	4,225,649.01	8,599,315.36	64,417.06	0.8%
TOTAL, OTHER STATE REVENUE			2,679,337.85	9,463,988.13	4,735,916.70	9,528,405.19	64,417.06	0.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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	606.00	606.00	New
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	60,000.00	60,000.00	20,411.00	61,893.34	1,893.34	3.2%
Interest		8660	76,807.38	76,807.38	24,268.86	76,807.38	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	165,000.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

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

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Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	271,052.02	775,598.18	371,349.66	953,897.00	178,298.82	23.0%
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%
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			572,859.40	912,405.56	416,029.52	1,093,203.72	180,798.16	19.8%
TOTAL, REVENUES			35,082,838.18	51,998,314.58	30,567,461.43	51,167,937.62	(830,376.96)	-1.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,636,525.04	11,902,449.81	6,636,033.83	11,486,786.41	415,663.40	3.5%
Certificated Pupil Support Salaries		1200	451,021.20	716,512.15	346,989.59	621,916.94	94,595.21	13.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,407,186.89	1,535,320.76	891,133.45	1,696,352.60	(161,031.84)	-10.5%
Other Certificated Salaries		1900	76,825.82	76,896.72	33,399.51	77,004.15	(107.43)	-0.1%
TOTAL, CERTIFICATED SALARIES			11,571,558.95	14,231,179.44	7,907,556.38	13,882,060.10	349,119.34	2.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,409,590.85	2,052,315.55	973,442.07	2,035,007.11	17,308.44	0.8%
Classified Support Salaries		2200	2,132,072.30	2,574,300.90	1,350,647.87	2,470,306.58	103,994.32	4.0%
Classified Supervisors' and Administrators' Salaries		2300	585,846.24	601,466.67	323,769.73	660,743.22	(59,276.55)	-9.9%
Clerical, Technical and Office Salaries		2400	1,238,614.56	1,484,759.16	766,967.62	1,536,975.88	(52,216.72)	-3.5%
Other Classified Salaries		2900	470,397.80	534,968.64	230,715.13	380,108.48	154,860.16	28.9%
TOTAL, CLASSIFIED SALARIES			5,836,521.75	7,247,810.92	3,645,542.42	7,083,141.27	164,669.65	2.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,084,648.44	3,813,194.98	1,416,376.67	3,780,757.42	32,437.56	0.9%
PERS		3201-3202	1,454,274.33	1,793,864.26	919,352.67	1,791,040.15	2,824.11	0.2%
OASDI/Medicare/Alternative		3301-3302	644,582.71	801,696.00	395,764.11	805,990.06	(4,294.06)	-0.5%
Health and Welfare Benefits		3401-3402	2,190,472.25	3,202,190.61	1,617,984.90	3,015,231.58	186,959.03	5.8%
Unemployment Insurance		3501-3502	80,246.46	102,031.13	54,438.62	103,151.45	(1,120.32)	-1.1%
Workers' Compensation		3601-3602	441,795.05	561,383.80	301,581.20	562,958.77	(1,574.97)	-0.3%
OPEB, Allocated		3701-3702	988,176.70	1,318,874.74	701,010.36	1,307,751.48	11,123.26	0.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	228,790.65	257,359.72	154,552.65	284,486.48	(27,126.76)	-10.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			9,112,986.59	11,850,595.24	5,561,061.18	11,651,367.39	199,227.85	1.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	22,756.00	145,571.54	18,464.79	142,939.81	2,631.73	1.8%
Books and Other Reference Materials		4200	70,016.97	66,305.96	1,338.03	57,365.75	8,940.21	13.5%
Materials and Supplies		4300	2,929,190.55	6,837,130.53	922,925.13	3,079,264.07	3,757,866.46	55.0%
Noncapitalized Equipment		4400	135,728.16	351,360.89	86,251.74	387,963.23	(36,602.34)	-10.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,157,691.68	7,400,368.92	1,028,979.69	3,667,532.86	3,732,836.06	50.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,055,429.27	1,049,416.27	650,022.32	1,125,806.48	(76,390.21)	-7.3%
Travel and Conferences		5200	214,711.22	295,524.94	76,026.16	278,735.72	16,789.22	5.7%
Dues and Memberships		5300	22,586.23	28,007.17	27,622.17	28,502.17	(495.00)	-1.8%
Insurance		5400-5450	391,000.00	446,617.00	447,721.00	448,721.00	(2,104.00)	-0.5%
Operations and Housekeeping Services		5500	1,003,806.55	1,004,606.55	704,019.25	1,396,062.55	(391,456.00)	-39.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	129,378.63	219,671.87	96,009.23	211,659.86	8,012.01	3.6%
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	(941.92)	804.38	662.46	(1,604.38)	170.3%
Professional/Consulting Services and Operating Expenditures		5800	1,778,699.27	5,295,113.69	1,989,251.50	4,271,428.21	1,023,685.48	19.3%
Communications		5900	219,668.15	222,444.94	66,674.17	190,321.72	32,123.22	14.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,815,279.32	8,560,460.51	4,058,150.18	7,951,900.17	608,560.34	7.1%
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	213,433.36	(213,433.36)	New
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	226,550.68	514,425.23	77,709.13	635,893.29	(121,468.06)	-23.6%
Equipment Replacement		6500	5,139.68	5,139.68	0.00	0.00	5,139.68	100.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			231,690.36	519,564.91	77,709.13	849,326.65	(329,761.74)	-63.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	154,408.00	154,408.00	78,817.00	154,408.00	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	600,000.00	600,000.00	348,794.55	2,806,020.33	(2,206,020.33)	-367.7%
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	50,543.13	50,543.13	1,959.88	46,959.88	3,583.25	7.1%
Other Debt Service - Principal		7439	280,578.46	282,030.41	31,611.36	281,611.36	419.05	0.1%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,085,529.59	1,086,981.54	461,182.79	3,288,999.57	(2,202,018.03)	-202.6%
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	(78,633.69)	(76,825.69)	(63,093.79)	(76,825.69)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(78,633.69)	(76,825.69)	(63,093.79)	(76,825.69)	0.00	0.0%
TOTAL, EXPENDITURES			35,732,624.55	50,820,135.79	22,677,087.98	48,297,502.32	2,522,633.47	5.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	644,601.20	715,366.34	0.00	584,603.52	130,762.82	18.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			644,601.20	715,366.34	0.00	584,603.52	130,762.82	18.3%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		
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)			(644,601.20)	(715,366.34)	0.00	(584,603.52)	(130,762.82)	18.3%

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)
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	291,841.48	292,466.48	260,977.00	294,341.48	1,875.00	0.6%
4) Other Local Revenue		8600-8799	639,784.64	641,837.86	50,398.58	641,837.86	0.00	0.0%
5) TOTAL, REVENUES			931,626.12	934,304.34	311,375.58	936,179.34		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
2) Classified Salaries		2000-2999	467,600.01	521,446.10	269,716.79	521,729.18	(283.08)	-0.1%
3) Employee Benefits		3000-3999	303,066.90	338,678.88	174,976.85	343,235.56	(4,556.68)	-1.3%
4) Books and Supplies		4000-4999	43,152.39	74,933.64	9,300.19	135,119.85	(60,186.21)	-80.3%
5) Services and Other Operating Expenditures		5000-5999	61,723.88	82,015.80	16,698.59	87,053.77	(5,037.97)	-6.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	21,408.29	21,408.29	10,624.23	21,408.29	0.00	0.0%
9) TOTAL, EXPENDITURES			898,951.47	1,040,482.71	481,316.65	1,110,546.65		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			32,674.65	(106,178.37)	(169,941.07)	(174,367.31)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	47,438.71	118,203.85	0.00	118,203.85	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			47,438.71	118,203.85	0.00	118,203.85		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			80,113.36	12,025.48	(169,941.07)	(56,163.46)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	111,206.65	111,206.65		111,206.65	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			111,206.65	111,206.65		111,206.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			111,206.65	111,206.65		111,206.65		
2) Ending Balance, June 30 (E + F1e)			191,320.01	123,232.13		55,043.19		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	190,388.78	123,232.13		55,043.19		
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	931.23	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	269,133.48	269,133.48	254,675.00	269,133.48	0.00	0.0%
All Other State Revenue	All Other	8590	22,708.00	23,333.00	6,302.00	25,208.00	1,875.00	8.0%
TOTAL, OTHER STATE REVENUE			291,841.48	292,466.48	260,977.00	294,341.48	1,875.00	0.6%
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	2,069.59	2,069.59	396.23	2,069.59	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	312,876.00	313,576.00	50,002.35	313,576.00	0.00	0.0%
Interagency Services		8677	324,839.05	326,192.27	0.00	326,192.27	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			639,784.64	641,837.86	50,398.58	641,837.86	0.00	0.0%
TOTAL, REVENUES			931,626.12	934,304.34	311,375.58	936,179.34		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,000.00	2,000.00	0.00	2,000.00	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			2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	280,512.06	317,936.19	162,591.54	319,334.28	(1,398.09)	-0.4%
Classified Support Salaries		2200	106,650.39	118,724.39	58,009.35	110,395.69	8,328.70	7.0%
Classified Supervisors' and Administrators' Salaries		2300	50,552.88	50,862.68	30,542.38	57,939.19	(7,076.51)	-13.9%

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)
Clerical, Technical and Office Salaries		2400	29,884.68	33,922.84	18,573.52	34,060.02	(137.18)	-0.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			467,600.01	521,446.10	269,716.79	521,729.18	(283.08)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	318.00	318.00	0.00	318.00	0.00	0.0%
PERS		3201-3202	113,288.77	126,890.73	67,075.43	127,149.23	(258.50)	-0.2%
OASDI/Medicare/Alternative		3301-3302	34,999.85	39,143.26	20,899.17	38,857.45	285.81	0.7%
Health and Welfare Benefits		3401-3402	85,460.76	97,878.91	49,370.71	101,244.82	(3,365.91)	-3.4%
Unemployment Insurance		3501-3502	2,297.52	2,573.68	1,366.02	2,602.37	(28.69)	-1.1%
Workers' Compensation		3601-3602	12,257.80	13,622.03	7,224.70	13,508.97	113.06	0.8%
OPEB, Allocated		3701-3702	29,165.36	32,777.99	17,174.91	33,237.83	(459.84)	-1.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	25,278.84	25,474.28	11,865.91	26,316.89	(842.61)	-3.3%
TOTAL, EMPLOYEE BENEFITS			303,066.90	338,678.88	174,976.85	343,235.56	(4,556.68)	-1.3%
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	37,965.03	69,746.28	8,092.68	126,800.17	(57,053.89)	-81.8%
Noncapitalized Equipment		4400	5,187.36	5,187.36	1,207.51	8,319.68	(3,132.32)	-60.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			43,152.39	74,933.64	9,300.19	135,119.85	(60,186.21)	-80.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,780.96	5,780.96	620.97	5,780.96	0.00	0.0%
Dues and Memberships		5300	300.00	300.00	300.00	300.00	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	291.92	0.00	291.92	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	55,642.92	75,642.92	15,777.62	80,680.89	(5,037.97)	-6.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			61,723.88	82,015.80	16,698.59	87,053.77	(5,037.97)	-6.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	21,408.29	21,408.29	10,624.23	21,408.29	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			21,408.29	21,408.29	10,624.23	21,408.29	0.00	0.0%
TOTAL, EXPENDITURES			898,951.47	1,040,482.71	481,316.65	1,110,546.65		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	47,438.71	118,203.85	0.00	118,203.85	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			47,438.71	118,203.85	0.00	118,203.85	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								
(a - b + c - d + e)			47,438.71	118,203.85	0.00	118,203.85		

Description	Resource Codes	Object Codes	Original Budget (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	1,422,154.59	1,494,789.43	689,071.85	1,494,789.43	0.00	0.0%
3) Other State Revenue		8300-8599	182,894.24	116,402.84	407,399.63	116,402.84	0.00	0.0%
4) Other Local Revenue		8600-8799	51,020.68	51,020.68	40,080.38	51,020.68	0.00	0.0%
5) TOTAL, REVENUES			1,656,069.51	1,662,212.95	1,136,551.86	1,662,212.95		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	682,434.43	770,416.19	411,378.09	765,051.38	5,364.81	0.7%
3) Employee Benefits		3000-3999	399,206.50	456,722.60	244,890.17	459,753.18	(3,030.58)	-0.7%
4) Books and Supplies		4000-4999	599,560.00	727,697.92	456,469.83	753,403.84	(25,705.92)	-3.5%
5) Services and Other Operating Expenditures		5000-5999	27,133.48	29,704.08	36,067.94	28,099.70	1,604.38	5.4%
6) Capital Outlay		6000-6999	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	57,225.40	55,417.40	52,469.56	55,417.40	0.00	0.0%
9) TOTAL, EXPENDITURES			1,785,559.81	2,059,958.19	1,201,275.59	2,081,725.50		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(129,490.30)	(397,745.24)	(64,723.73)	(419,512.55)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	297,162.49	297,162.49	0.00	166,399.67	(130,762.82)	-44.0%
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			297,162.49	297,162.49	0.00	166,399.67		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			167,672.19	(100,582.75)	(64,723.73)	(253,112.88)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	389,795.06	389,795.06		389,795.06	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			389,795.06	389,795.06		389,795.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			389,795.06	389,795.06		389,795.06		
2) Ending Balance, June 30 (E + F1e)			557,467.25	289,212.31		136,682.18		
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	557,467.25	289,212.31		136,682.18		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,402,154.59	1,471,726.43	689,071.85	1,471,726.43	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	20,000.00	23,063.00	0.00	23,063.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,422,154.59	1,494,789.43	689,071.85	1,494,789.43	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	182,894.24	116,402.84	407,399.63	116,402.84	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			182,894.24	116,402.84	407,399.63	116,402.84	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	50,000.00	50,000.00	39,333.20	50,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,020.68	1,020.68	747.18	1,020.68	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			51,020.68	51,020.68	40,080.38	51,020.68	0.00	0.0%
TOTAL, REVENUES			1,656,069.51	1,662,212.95	1,136,551.86	1,662,212.95		
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	613,981.39	701,963.15	371,447.15	696,598.34	5,364.81	0.8%
Classified Supervisors' and Administrators' Salaries		2300	68,453.04	68,453.04	39,930.94	68,453.04	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			682,434.43	770,416.19	411,378.09	765,051.38	5,364.81	0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	159,405.82	174,840.06	96,427.60	176,562.44	(1,722.38)	-1.0%
OASDI/Medicare/Alternative		3301-3302	49,534.11	56,197.61	31,071.46	56,198.95	(1.34)	0.0%
Health and Welfare Benefits		3401-3402	108,098.52	130,836.79	66,415.18	132,135.75	(1,298.96)	-1.0%
Unemployment Insurance		3501-3502	3,237.49	3,666.85	2,037.51	3,667.30	(.45)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	17,364.44	19,574.06	10,897.14	19,576.06	(2.00)	0.0%
OPEB, Allocated		3701-3702	42,870.12	48,277.12	25,644.98	48,282.32	(5.20)	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	18,696.00	23,330.11	12,396.30	23,330.36	(.25)	0.0%
TOTAL, EMPLOYEE BENEFITS			399,206.50	456,722.60	244,890.17	459,753.18	(3,030.58)	-0.7%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	69,650.00	93,621.94	62,054.69	95,685.20	(2,063.26)	-2.2%
Noncapitalized Equipment		4400	8,450.00	8,450.00	22,589.76	29,758.43	(21,308.43)	-252.2%
Food		4700	521,460.00	625,625.98	371,825.38	627,960.21	(2,334.23)	-0.4%
TOTAL, BOOKS AND SUPPLIES			599,560.00	727,697.92	456,469.83	753,403.84	(25,705.92)	-3.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	700.00	2,190.00	1,580.34	2,190.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,350.00	5,350.00	1,169.18	5,350.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,584.48	10,584.48	11,913.76	10,584.48	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	650.00	(804.38)	(954.38)	1,604.38	246.8%
Professional/Consulting Services and								
Operating Expenditures		5800	10,499.00	10,929.60	22,209.04	10,929.60	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,133.48	29,704.08	36,067.94	28,099.70	1,604.38	5.4%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	57,225.40	55,417.40	52,469.56	55,417.40	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			57,225.40	55,417.40	52,469.56	55,417.40	0.00	0.0%
TOTAL, EXPENDITURES			1,785,559.81	2,059,958.19	1,201,275.59	2,081,725.50		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	297,162.49	297,162.49	0.00	166,399.67	(130,762.82)	-44.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			297,162.49	297,162.49	0.00	166,399.67	(130,762.82)	-44.0%
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)			297,162.49	297,162.49	0.00	166,399.67		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,670.19	4,670.19	3,268.82	4,670.19	0.00	0.0%
5) TOTAL, REVENUES			4,670.19	4,670.19	3,268.82	4,670.19		
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	156,000.00	196,210.22	19,402.21	152,976.52	43,233.70	22.0%
5) Services and Other Operating Expenditures		5000-5999	228,700.00	289,257.09	313,293.67	332,490.79	(43,233.70)	-14.9%
6) Capital Outlay		6000-6999	30,000.00	103,271.12	73,271.12	103,271.12	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			414,700.00	588,738.43	405,967.00	588,738.43		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(410,029.81)	(584,068.24)	(402,698.18)	(584,068.24)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	300,000.00	300,000.00	0.00	300,000.00	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			300,000.00	300,000.00	0.00	300,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(110,029.81)	(284,068.24)	(402,698.18)	(284,068.24)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	795,271.33	795,271.33		795,271.33	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			795,271.33	795,271.33		795,271.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			795,271.33	795,271.33		795,271.33		
2) Ending Balance, June 30 (E + F1e)			685,241.52	511,203.09		511,203.09		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	685,241.52	511,203.09		511,203.09		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,170.19	2,170.19	3,268.82	2,170.19	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	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,670.19	4,670.19	3,268.82	4,670.19	0.00	0.0%
TOTAL, REVENUES			4,670.19	4,670.19	3,268.82	4,670.19		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	156,000.00	191,276.72	13,299.04	144,406.60	46,870.12	24.5%
Noncapitalized Equipment		4400	0.00	4,933.50	6,103.17	8,569.92	(3,636.42)	-73.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			156,000.00	196,210.22	19,402.21	152,976.52	43,233.70	22.0%
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	4,000.00	4,000.00	289.00	4,289.00	(289.00)	-7.2%
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	224,700.00	285,257.09	313,004.67	328,201.79	(42,944.70)	-15.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			228,700.00	289,257.09	313,293.67	332,490.79	(43,233.70)	-14.9%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	73,271.12	73,271.12	73,271.12	0.00	0.0%
Equipment Replacement		6500	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,000.00	103,271.12	73,271.12	103,271.12	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			414,700.00	588,738.43	405,967.00	588,738.43		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,000.00	300,000.00	0.00	300,000.00	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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions 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)			300,000.00	300,000.00	0.00	300,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	388,200.00	388,200.00	168,223.45	388,200.00	0.00	0.0%
5) TOTAL, REVENUES			388,200.00	388,200.00	168,223.45	388,200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,250.00	3,250.00	3,025.00	3,250.00	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	513,000.00	520,846.88	30,846.88	520,846.88	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			516,250.00	524,096.88	33,871.88	524,096.88		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(128,050.00)	(135,896.88)	134,351.57	(135,896.88)		
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)			(128,050.00)	(135,896.88)	134,351.57	(135,896.88)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	239,749.19	239,749.19		239,749.19	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			239,749.19	239,749.19		239,749.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			239,749.19	239,749.19		239,749.19		
2) Ending Balance, June 30 (E + F1e)			111,699.19	103,852.31		103,852.31		
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	111,699.19	103,852.31		103,852.31		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,200.00	1,200.00	419.27	1,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	387,000.00	387,000.00	167,804.18	387,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			388,200.00	388,200.00	168,223.45	388,200.00	0.00	0.0%
TOTAL, REVENUES			388,200.00	388,200.00	168,223.45	388,200.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,250.00	3,250.00	3,025.00	3,250.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,250.00	3,250.00	3,025.00	3,250.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	38,000.00	30,846.88	30,846.88	30,846.88	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 Debt Service - Principal		7439	475,000.00	490,000.00	0.00	490,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			513,000.00	520,846.88	30,846.88	520,846.88	0.00	0.0%
TOTAL, EXPENDITURES			516,250.00	524,096.88	33,871.88	524,096.88		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (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	11,656,608.46	11,656,608.46	350,791.00	12,007,399.46	350,791.00	3.0%
4) Other Local Revenue		8600-8799	500.00	500.00	(37.81)	500.00	0.00	0.0%
5) TOTAL, REVENUES			11,657,108.46	11,657,108.46	350,753.19	12,007,899.46		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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	638.50	5,000.00	(5,000.00)	New
6) Capital Outlay		6000-6999	11,656,608.46	11,656,608.46	309,275.17	11,656,608.46	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			11,656,608.46	11,656,608.46	309,913.67	11,661,608.46		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			500.00	500.00	40,839.52	346,291.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			500.00	500.00	40,839.52	346,291.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	36,468.89	36,468.89		36,468.89	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,468.89	36,468.89		36,468.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,468.89	36,468.89		36,468.89		
2) Ending Balance, June 30 (E + F1e)			36,968.89	36,968.89		382,759.89		
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	.38	.38		345,791.38		
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	36,968.51	36,968.51		36,968.51		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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	11,656,608.46	11,656,608.46	350,791.00	12,007,399.46	350,791.00	3.0%
TOTAL, OTHER STATE REVENUE			11,656,608.46	11,656,608.46	350,791.00	12,007,399.46	350,791.00	3.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	(37.81)	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	(37.81)	500.00	0.00	0.0%
TOTAL, REVENUES			11,657,108.46	11,657,108.46	350,753.19	12,007,899.46		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	638.50	5,000.00	(5,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	638.50	5,000.00	(5,000.00)	New
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	11,656,608.46	11,656,608.46	309,275.17	11,656,608.46	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			11,656,608.46	11,656,608.46	309,275.17	11,656,608.46	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			11,656,608.46	11,656,608.46	309,913.67	11,661,608.46		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,640,000.00	2,640,000.00	2,391,471.75	2,640,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,640,000.00	2,640,000.00	2,391,471.75	2,640,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	2,700,000.00	3,061,119.22	3,005,428.52	3,061,119.22	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			2,700,000.00	3,061,119.22	3,005,428.52	3,061,119.22		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(60,000.00)	(421,119.22)	(613,956.77)	(421,119.22)		
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)			(60,000.00)	(421,119.22)	(613,956.77)	(421,119.22)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,511,758.33	2,511,758.33		2,511,758.33	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,511,758.33	2,511,758.33		2,511,758.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,511,758.33	2,511,758.33		2,511,758.33		
2) Ending Balance, June 30 (E + F1e)			2,451,758.33	2,090,639.11		2,090,639.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,451,758.33	2,090,639.11		2,090,639.11		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	2,400,000.00	2,400,000.00	2,358,752.62	2,400,000.00	0.00	0.0%
Unsecured Roll		8612	70,000.00	70,000.00	12,287.73	70,000.00	0.00	0.0%
Prior Years' Taxes		8613	5,000.00	5,000.00	1,189.62	5,000.00	0.00	0.0%
Supplemental Taxes		8614	130,000.00	130,000.00	18,019.84	130,000.00	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	35,000.00	35,000.00	1,221.94	35,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,640,000.00	2,640,000.00	2,391,471.75	2,640,000.00	0.00	0.0%
TOTAL, REVENUES			2,640,000.00	2,640,000.00	2,391,471.75	2,640,000.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	1,800,000.00	985,000.00	984,059.30	985,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	900,000.00	2,076,119.22	2,021,369.22	2,076,119.22	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)			2,700,000.00	3,061,119.22	3,005,428.52	3,061,119.22	0.00	0.0%
TOTAL, EXPENDITURES			2,700,000.00	3,061,119.22	3,005,428.52	3,061,119.22		
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		

Description	Resource Codes	Object Codes	Original Budget (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	625,116.51	625,116.51		625,116.51	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			625,116.51	625,116.51		625,116.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			625,116.51	625,116.51		625,116.51		
2) Ending Balance, June 30 (E + F1e)			625,116.51	625,116.51		625,116.51		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	625,116.51	625,116.51		625,116.51		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

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

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)	2,708.86	2,708.86	2,708.86	2,708.86	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	13.00	13.00	13.00	13.00	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)	2,721.86	2,721.86	2,721.86	2,721.86	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	2,721.86	2,721.86	2,721.86	2,721.86	0.00	0.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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	32,014,287.00	8.01%	34,577,199.00	1.65%	35,149,194.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	573,105.00	5.93%	607,071.19	4.48%	634,241.42
4. Other Local Revenues	8600-8799	539,246.57	(1.56%)	530,845.76	(.77%)	526,765.37
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	(10,381,181.47)	5.60%	(10,962,467.39)	8.20%	(11,861,325.54)
6. Total (Sum lines A1 thru A5c)		22,745,457.10	8.82%	24,752,648.56	(1.23%)	24,448,875.25
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,685,751.64		9,845,090.78
b. Step & Column Adjustment				151,297.28		164,914.01
c. Cost-of-Living Adjustment				418,626.35		478,079.12
d. Other Adjustments				589,415.51		2,069,345.70
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,685,751.64	13.35%	9,845,090.78	27.55%	12,557,429.61
2. Classified Salaries						
a. Base Salaries				4,154,064.54		4,635,042.28
b. Step & Column Adjustment				130,909.66		152,495.49
c. Cost-of-Living Adjustment				194,277.70		218,864.17
d. Other Adjustments				155,790.38		91,878.61
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,154,064.54	11.58%	4,635,042.28	9.99%	5,098,280.55
3. Employee Benefits	3000-3999	6,265,390.97	9.47%	6,858,794.50	19.58%	8,201,506.87
4. Books and Supplies	4000-4999	1,307,525.58	(28.24%)	938,296.76	2.26%	959,488.43
5. Services and Other Operating Expenditures	5000-5999	3,305,133.96	1.56%	3,356,792.13	.26%	3,365,428.26
6. Capital Outlay	6000-6999	336,039.59	(88.69%)	38,000.00	0.00%	38,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	475,820.37	0.00%	475,820.37	0.00%	475,820.37
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(522,850.99)	0.00%	(522,850.99)	0.00%	(522,850.99)
9. Other Financing Uses						
a. Transfers Out	7600-7629	584,603.52	0.00%	584,603.52	0.00%	584,603.52
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)		24,591,479.18	6.58%	26,209,589.35	17.35%	30,757,706.62
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,846,022.08)		(1,456,940.79)		(6,308,831.37)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,346,235.64		1,500,213.56		43,272.77
2. Ending Fund Balance (Sum lines C and D1)		1,500,213.56		43,272.77		(6,265,558.60)
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	1,464,224.00				
2. Unassigned/Unappropriated	9790	15,989.56		23,272.77		(6,285,558.60)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,500,213.56		43,272.77		(6,265,558.60)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,464,224.00		0.00		0.00
c. Unassigned/Unappropriated	9790	15,989.56		23,272.77		(6,285,558.60)
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,480,213.56		23,272.77		(6,285,558.60)
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d & B2d adjustments are to add salaries paid in 2022-23 with one-time dollars. 2023-24 & 2024-25 Certificated Step & Column 1.09%, Certificated COLA 5.1%; Classified Step & Column 1.50%; COLA 5.1%. Additional Assumptions as indicated on the Dartboard.						

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%	
2. Federal Revenues	8100-8299	8,532,041.71	(69.45%)	2,606,249.18	(19.24%)	2,104,774.00
3. Other State Revenues	8300-8599	8,955,300.19	(54.68%)	4,058,455.97	1.92%	4,136,360.45
4. Other Local Revenues	8600-8799	553,957.15	0.00%	553,957.15	0.00%	553,957.15
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	10,381,181.47	5.60%	10,962,467.39	8.20%	11,861,325.54
6. Total (Sum lines A1 thru A5c)		28,422,480.52	(36.03%)	18,181,129.69	2.61%	18,656,417.14
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,196,308.46		4,812,727.51
b. Step & Column Adjustment				30,831.11		52,458.74
c. Cost-of-Living Adjustment				124,196.74		232,435.62
d. Other Adjustments				(538,608.80)		(2,069,345.70)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,196,308.46	(7.38%)	4,812,727.51	(37.08%)	3,028,276.17
2. Classified Salaries						
a. Base Salaries				2,929,076.73		2,879,697.28
b. Step & Column Adjustment				65,356.30		69,178.81
c. Cost-of-Living Adjustment				130,803.11		144,297.15
d. Other Adjustments				(245,538.86)		(91,878.61)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,929,076.73	(1.69%)	2,879,697.28	4.22%	3,001,294.63
3. Employee Benefits	3000-3999	5,385,976.42	(5.44%)	5,093,244.55	(13.71%)	4,395,023.62
4. Books and Supplies	4000-4999	2,360,007.28	(55.43%)	1,051,741.09	(14.44%)	899,885.88
5. Services and Other Operating Expenditures	5000-5999	4,646,766.21	(39.53%)	2,810,077.42	(2.56%)	2,738,143.29
6. Capital Outlay	6000-6999	513,287.06	(70.43%)	151,754.73	0.00%	151,754.73
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,813,179.20	0.00%	2,813,179.20	0.00%	2,813,179.20
8. Other Outgo - Transfers of Indirect Costs	7300-7399	446,025.30	(38.28%)	275,277.83	0.00%	275,277.83
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)		24,290,626.66	(18.13%)	19,887,699.61	(13.00%)	17,302,835.35
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		4,131,853.86		(1,706,569.92)		1,353,581.79
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,184,257.74		7,316,111.60		5,609,541.68
2. Ending Fund Balance (Sum lines C and D1)		7,316,111.60		5,609,541.68		6,963,123.47
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	7,316,111.60		5,609,541.68		6,963,123.47
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,316,111.60		5,609,541.68		6,963,123.47
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d & B2d adjustments are to add salaries paid in 2022-23 with one-time dollars. 2023-24 & 2024-25 Certificated Step & Column 1.09%, Certificated COLA 5.1%; Classified Step & Column 1.50%; COLA 5.1%. Additional Assumptions as indicated on the Dartboard.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	32,014,287.00	8.01%	34,577,199.00	1.65%	35,149,194.00
2. Federal Revenues	8100-8299	8,532,041.71	(69.45%)	2,606,249.18	(19.24%)	2,104,774.00
3. Other State Revenues	8300-8599	9,528,405.19	(51.04%)	4,665,527.16	2.25%	4,770,601.87
4. Other Local Revenues	8600-8799	1,093,203.72	(.77%)	1,084,802.91	(.38%)	1,080,722.52
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)		51,167,937.62	(16.09%)	42,933,778.25	.40%	43,105,292.39
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,882,060.10		14,657,818.29
b. Step & Column Adjustment				182,128.39		217,372.75
c. Cost-of-Living Adjustment				542,823.09		710,514.74
d. Other Adjustments				50,806.71		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,882,060.10	5.59%	14,657,818.29	6.33%	15,585,705.78
2. Classified Salaries						
a. Base Salaries				7,083,141.27		7,514,739.56
b. Step & Column Adjustment				196,265.96		221,674.30
c. Cost-of-Living Adjustment				325,080.81		363,161.32
d. Other Adjustments				(89,748.48)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,083,141.27	6.09%	7,514,739.56	7.78%	8,099,575.18
3. Employee Benefits	3000-3999	11,651,367.39	2.58%	11,952,039.05	5.39%	12,596,530.49
4. Books and Supplies	4000-4999	3,667,532.86	(45.74%)	1,990,037.85	(6.57%)	1,859,374.31
5. Services and Other Operating Expenditures	5000-5999	7,951,900.17	(22.45%)	6,166,869.55	(1.03%)	6,103,571.55
6. Capital Outlay	6000-6999	849,326.65	(77.66%)	189,754.73	0.00%	189,754.73
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,288,999.57	0.00%	3,288,999.57	0.00%	3,288,999.57
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(76,825.69)	222.25%	(247,573.16)	0.00%	(247,573.16)
9. Other Financing Uses						
a. Transfers Out	7600-7629	584,603.52	0.00%	584,603.52	0.00%	584,603.52
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)		48,882,105.84	(5.70%)	46,097,288.96	4.26%	48,060,541.97
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		2,285,831.78		(3,163,510.71)		(4,955,249.58)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		6,530,493.38		8,816,325.16		5,652,814.45
2. Ending Fund Balance (Sum lines C and D1)		8,816,325.16		5,652,814.45		697,564.87
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740	7,316,111.60		5,609,541.68		6,963,123.47
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	1,464,224.00		0.00		0.00
2. Unassigned/Unappropriated	9790	15,989.56		23,272.77		(6,285,558.60)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,816,325.16		5,652,814.45		697,564.87
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	1,464,224.00		0.00		0.00
c. Unassigned/Unappropriated	9790	15,989.56		23,272.77		(6,285,558.60)
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)		1,480,213.56		23,272.77		(6,285,558.60)
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.03%		.05%		(13.08%)
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Calaveras County Office of Education						
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				
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)		2,721.86		2,579.28		2,579.28
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		48,882,105.84		46,097,288.96		48,060,541.97
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)		48,882,105.84		46,097,288.96		48,060,541.97
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,466,463.18		1,382,918.67		1,441,816.26
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)		1,466,463.18		1,382,918.67		1,441,816.26
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		NO		NO

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

Calaveras Unified

Calaveras County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (**Fatal**) - All FUND codes must be valid. **Passed**

CHECKRESOURCE - (**Warning**) - All RESOURCE codes must be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (**Fatal**) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

CHECKGOAL - (**Fatal**) - All GOAL codes must be valid. **Passed**

CHECKFUNCTION - (**Fatal**) - All FUNCTION codes must be valid. **Passed**

CHECKOBJECT - (**Fatal**) - All OBJECT codes must be valid. **Passed**

CHK-FUNDxOBJECT - (**Fatal**) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (**Fatal**) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNDxRESOURCE - (**Warning**) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-FUNDxGOAL - (**Warning**) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-A - (**Warning**) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (**Fatal**) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-RESOURCExOBJECTA - (**Warning**) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (**Informational**) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699). **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6 where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided. **Passed**

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided. **Passed**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided. **Passed**

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)

Passed

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

Passed

MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)

Passed

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

Passed

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

Passed

CHK-DEPENDENCY - (Fatal) - Data have been changed that may affect other forms. To ensure their accuracy, the form(s) in the left column must be opened and saved before an official export can occur. (Note: During the interim periods, open and save Form 01CSI and Form CI, in this order, after all other forms. See Attachment F of the SACS Software User Guide for additional information on clearing form dependencies. Also, although not a required report, to help ensure its accuracy the SEMAI report is included in this check.)

Exception

FORM	DEPENDENT ON FORM/GL
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CI	01CSI
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VERSION-CHECK - (Warning) - All versions are current.

Passed