

G = General  
Ledger Data; S =  
Supplemental  
Data

Data Supplied For:					
Form	Description	2022-23 Original Budget	2022-23 Board Approved Operating Budget	2022-23 Actuals to Date	2022-23 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund	G	G	G	G
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass- Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease- Purchase Fund				
35I	County School Facilities Fund	G	G	G	G

40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				G

SAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review	S	S	S	S

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: December 14, 2022

Signed: \_\_\_\_\_  
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

  X   POSITIVE CERTIFICATION

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

       QUALIFIED CERTIFICATION

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

       NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Jaclyn Kruger

Telephone: 530-891-3000

Title: Assistant Superintendent, Business Services

E-mail: jkruger@chicousd.org

#### Criteria and Standards Review Summary

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

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

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

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
		• Classified? (Section S8B, Line 3)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	120,689,915.00	120,689,915.00	16,791,711.00	136,998,788.00	16,308,873.00	13.5%
2) Federal Revenue		8100-8299	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,314,985.00	2,314,985.00	34,907.60	3,573,925.00	1,258,940.00	54.4%
4) Other Local Revenue		8600-8799	1,886,218.00	1,886,218.00	600,387.28	2,102,851.00	216,633.00	11.5%
5) TOTAL, REVENUES			124,916,118.00	124,916,118.00	17,427,005.88	142,700,564.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	50,045,942.00	50,045,942.00	14,203,702.12	53,893,255.00	(3,847,313.00)	-7.7%
2) Classified Salaries		2000-2999	15,446,931.00	15,446,931.00	4,387,687.43	16,251,821.00	(804,890.00)	-5.2%
3) Employee Benefits		3000-3999	31,851,329.00	31,851,329.00	9,117,502.31	34,261,287.00	(2,409,958.00)	-7.6%
4) Books and Supplies		4000-4999	4,537,602.00	4,537,602.00	746,922.78	4,208,584.00	329,018.00	7.3%
5) Services and Other Operating Expenditures		5000-5999	9,086,807.00	9,086,807.00	4,621,647.80	9,862,102.00	(775,295.00)	-8.5%
6) Capital Outlay		6000-6999	1,709,542.00	1,709,542.00	211,691.93	2,314,406.00	(604,864.00)	-35.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	622,794.00	622,794.00	56,652.00	665,965.00	(43,171.00)	-6.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,431,443.00)	(3,431,443.00)	(630,440.39)	(3,948,928.00)	517,485.00	-15.1%
9) TOTAL, EXPENDITURES			109,869,504.00	109,869,504.00	32,715,365.98	117,508,492.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			15,046,614.00	15,046,614.00	(15,288,360.10)	25,192,072.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,592,000.00	3,592,000.00	0.00	3,592,000.00	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	(23,830,595.00)	(23,830,595.00)	0.00	(27,212,260.00)	(3,381,665.00)	14.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,238,595.00)	(20,238,595.00)	0.00	(23,620,260.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,191,981.00)	(5,191,981.00)	(15,288,360.10)	1,571,812.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	36,913,946.00	36,913,946.00		37,376,135.00	462,189.00	1.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,913,946.00	36,913,946.00		37,376,135.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,913,946.00	36,913,946.00		37,376,135.00		
2) Ending Balance, June 30 (E + F1e)			31,721,965.00	31,721,965.00		38,947,947.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,200.00	25,200.00		25,200.00		
Stores		9712	191,134.00	191,134.00		171,242.00		
Prepaid Items		9713	1,222,768.00	1,222,768.00		1,282,207.00		
All Others		9719	0.00	0.00		0.00		

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b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	14,500,000.00	14,500,000.00		14,500,000.00		
STRS & PERS volatility	0000	9760	4,000,000.00					
Enrollment & Attendance volatility	0000	9760	5,000,000.00					
Transitional Kindergarten implementation	0000	9760	1,500,000.00					
Unexpected/Increased costs related to Special Education	0000	9760	4,000,000.00					
STRS & PERS volatility	0000	9760		4,000,000.00				
Enrollment & Attendance volatility	0000	9760		5,000,000.00				
Transitional Kindergarten implementation	0000	9760		1,500,000.00				
Unexpected/Increased costs related to Special Education	0000	9760		4,000,000.00				
STRS & PERS volatility	0000	9760				4,000,000.00		
Enrollment & Attendance volatility	0000	9760				5,000,000.00		
Transitional Kindergarten implementation	0000	9760				1,500,000.00		
Unexpected/Increases costs related to Special Education	0000	9760				4,000,000.00		
d) Assigned								
Other Assignments		9780	5,590,341.00	5,590,341.00		6,242,864.00		
Additional 2% Board reserve	0000	9780	3,792,027.00					
Board reserve - 2018-19 One-Time funds	0000	9780	1,798,314.00					
Additional 2% Board reserve	0000	9780		3,792,027.00				
Board reserve - 2018-19 One-Time Funds	0000	9780		1,798,314.00				
Additional 2% Board Reserve	0000	9780				4,102,532.00		
Board reserve - 2018-19 One-Time Funds	0000	9780				1,801,319.00		
ERATE Carryover	0000	9780				339,013.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,688,041.00	5,688,041.00		6,153,798.00		
Unassigned/Unappropriated Amount		9790	4,504,481.00	4,504,481.00		10,572,636.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	61,456,467.00	61,456,467.00	10,949,411.00	59,677,628.00	(1,778,839.00)	-2.9%
Education Protection Account State Aid - Current Year		8012	13,842,189.00	13,842,189.00	8,136,667.00	22,893,854.00	9,051,665.00	65.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	719,319.00	719,319.00	0.00	670,140.00	(49,179.00)	-6.8%
Timber Yield Tax		8022	5,480.00	5,480.00	0.00	12,531.00	7,051.00	128.7%
Other Subventions/In-Lieu Taxes		8029	19,612.00	19,612.00	0.00	20,546.00	934.00	4.8%
County & District Taxes								
Secured Roll Taxes		8041	42,963,869.00	42,963,869.00	0.00	50,550,542.00	7,586,673.00	17.7%
Unsecured Roll Taxes		8042	3,635,532.00	3,635,532.00	0.00	3,647,465.00	11,933.00	0.3%
Prior Years' Taxes		8043	95,635.00	95,635.00	0.00	107,230.00	11,595.00	12.1%
Supplemental Taxes		8044	970,706.00	970,706.00	0.00	1,157,772.00	187,066.00	19.3%

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Education Revenue Augmentation Fund (ERAF)		8045	(11,935,991.00)	(11,935,991.00)	0.00	(10,943,153.00)	992,838.00	-8.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	14,051,208.00	14,051,208.00	0.00	15,021,812.00	970,604.00	6.9%
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			125,824,026.00	125,824,026.00	19,086,078.00	142,816,367.00	16,992,341.00	13.5%
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	(5,134,111.00)	(5,134,111.00)	(2,294,367.00)	(5,817,579.00)	(683,468.00)	13.3%
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			120,689,915.00	120,689,915.00	16,791,711.00	136,998,788.00	16,308,873.00	13.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, FEDERAL REVENUE			25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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	504,985.00	504,985.00	0.00	508,586.00	3,601.00	0.7%
Lottery - Unrestricted and Instructional Materials		8560	1,809,300.00	1,809,300.00	34,841.97	1,947,512.00	138,212.00	7.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	700.00	700.00	65.63	1,117,827.00	1,117,127.00	159,589.6%
TOTAL, OTHER STATE REVENUE			2,314,985.00	2,314,985.00	34,907.60	3,573,925.00	1,258,940.00	54.4%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	187,868.00	187,868.00	36,540.30	202,820.00	14,952.00	8.0%
Interest		8660	250,000.00	250,000.00	6.69	250,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	158,280.00	158,280.00	286,091.10	286,091.00	127,811.00	80.7%
Transportation Fees From Individuals		8675	20,000.00	20,000.00	11,555.16	20,000.00	0.00	0.0%
Interagency Services		8677	377,000.00	377,000.00	39,623.00	370,000.00	(7,000.00)	-1.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	893,070.00	893,070.00	226,571.03	973,940.00	80,870.00	9.1%
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			1,886,218.00	1,886,218.00	600,387.28	2,102,851.00	216,633.00	11.5%
TOTAL, REVENUES			124,916,118.00	124,916,118.00	17,427,005.88	142,700,564.00	17,784,446.00	14.2%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	40,039,469.00	40,039,469.00	11,091,657.16	43,438,743.00	(3,399,274.00)	-8.5%
Certificated Pupil Support Salaries		1200	3,849,709.00	3,849,709.00	1,102,038.90	3,878,981.00	(29,272.00)	-0.8%
Certificated Supervisors' and Administrators' Salaries		1300	5,101,513.00	5,101,513.00	1,710,411.42	5,465,900.00	(364,387.00)	-7.1%
Other Certificated Salaries		1900	1,055,251.00	1,055,251.00	299,594.64	1,109,631.00	(54,380.00)	-5.2%
TOTAL, CERTIFICATED SALARIES			50,045,942.00	50,045,942.00	14,203,702.12	53,893,255.00	(3,847,313.00)	-7.7%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,774,421.00	1,774,421.00	398,362.60	1,882,316.00	(107,895.00)	-6.1%
Classified Support Salaries		2200	5,497,110.00	5,497,110.00	1,552,779.87	5,743,604.00	(246,494.00)	-4.5%
Classified Supervisors' and Administrators' Salaries		2300	1,090,204.00	1,090,204.00	338,610.47	1,130,907.00	(40,703.00)	-3.7%

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)
Clerical, Technical and Office Salaries		2400	5,250,360.00	5,250,360.00	1,611,636.86	5,532,539.00	(282,179.00)	-5.4%
Other Classified Salaries		2900	1,834,836.00	1,834,836.00	486,297.63	1,962,455.00	(127,619.00)	-7.0%
TOTAL, CLASSIFIED SALARIES			15,446,931.00	15,446,931.00	4,387,687.43	16,251,821.00	(804,890.00)	-5.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	9,109,510.00	9,109,510.00	2,591,610.76	9,713,280.00	(603,770.00)	-6.6%
PERS		3201-3202	4,040,681.00	4,040,681.00	1,115,270.78	4,200,819.00	(160,138.00)	-4.0%
OASDI/Medicare/Alternative		3301-3302	1,999,645.00	1,999,645.00	569,790.23	2,138,448.00	(138,803.00)	-6.9%
Health and Welfare Benefits		3401-3402	12,141,578.00	12,141,578.00	3,460,841.04	12,896,378.00	(754,800.00)	-6.2%
Unemployment Insurance		3501-3502	332,532.00	332,532.00	94,622.23	357,749.00	(25,217.00)	-7.6%
Workers' Compensation		3601-3602	1,395,360.00	1,395,360.00	419,801.83	1,587,640.00	(192,280.00)	-13.8%
OPEB, Allocated		3701-3702	1,809,601.00	1,809,601.00	518,787.33	1,966,396.00	(156,795.00)	-8.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,022,422.00	1,022,422.00	346,778.11	1,400,577.00	(378,155.00)	-37.0%
TOTAL, EMPLOYEE BENEFITS			31,851,329.00	31,851,329.00	9,117,502.31	34,261,287.00	(2,409,958.00)	-7.6%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	484,266.00	484,266.00	345.88	493,751.00	(9,485.00)	-2.0%
Books and Other Reference Materials		4200	867,279.00	867,279.00	16,562.77	419,818.00	447,461.00	51.6%
Materials and Supplies		4300	2,641,210.00	2,641,210.00	610,060.57	2,474,336.00	166,874.00	6.3%
Noncapitalized Equipment		4400	544,847.00	544,847.00	119,953.56	820,679.00	(275,832.00)	-50.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,537,602.00	4,537,602.00	746,922.78	4,208,584.00	329,018.00	7.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	139,025.00	139,025.00	19,286.29	175,964.00	(36,939.00)	-26.6%
Dues and Memberships		5300	33,175.00	33,175.00	42,162.14	56,218.00	(23,043.00)	-69.5%
Insurance		5400-5450	1,387,388.00	1,387,388.00	1,429,307.00	1,724,307.00	(336,919.00)	-24.3%
Operations and Housekeeping Services		5500	3,830,000.00	3,830,000.00	1,470,874.11	4,060,699.00	(230,699.00)	-6.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	337,387.00	337,387.00	99,152.33	364,770.00	(27,383.00)	-8.1%
Transfers of Direct Costs		5710	(86,300.00)	(86,300.00)	0.00	(93,550.00)	7,250.00	-8.4%
Transfers of Direct Costs - Interfund		5750	18,437.00	18,437.00	5,738.88	32,553.00	(14,116.00)	-76.6%
Professional/Consulting Services and Operating Expenditures		5800	2,952,695.00	2,952,695.00	1,419,138.13	3,054,541.00	(101,846.00)	-3.4%
Communications		5900	475,000.00	475,000.00	135,988.92	486,600.00	(11,600.00)	-2.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,086,807.00	9,086,807.00	4,621,647.80	9,862,102.00	(775,295.00)	-8.5%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,293,380.00	1,293,380.00	211,691.93	1,898,244.00	(604,864.00)	-46.8%
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	416,162.00	416,162.00	0.00	416,162.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,709,542.00	1,709,542.00	211,691.93	2,314,406.00	(604,864.00)	-35.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	279,479.00	279,479.00	56,652.00	322,650.00	(43,171.00)	-15.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
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	9,867.00	9,867.00	0.00	9,867.00	0.00	0.0%
Other Debt Service - Principal		7439	333,448.00	333,448.00	0.00	333,448.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			622,794.00	622,794.00	56,652.00	665,965.00	(43,171.00)	-6.9%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(3,124,354.00)	(3,124,354.00)	(567,662.39)	(3,562,253.00)	437,899.00	-14.0%
Transfers of Indirect Costs - Interfund		7350	(307,089.00)	(307,089.00)	(62,778.00)	(386,675.00)	79,586.00	-25.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,431,443.00)	(3,431,443.00)	(630,440.39)	(3,948,928.00)	517,485.00	-15.1%
TOTAL, EXPENDITURES			109,869,504.00	109,869,504.00	32,715,365.98	117,508,492.00	(7,638,988.00)	-7.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	3,502,000.00	3,502,000.00	0.00	3,502,000.00	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	90,000.00	90,000.00	0.00	90,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,592,000.00	3,592,000.00	0.00	3,592,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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%

Description	Resource Codes	Object Codes	Original Budget (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 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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(23,830,595.00)	(23,830,595.00)	0.00	(27,212,260.00)	(3,381,665.00)	14.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(23,830,595.00)	(23,830,595.00)	0.00	(27,212,260.00)	(3,381,665.00)	14.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(20,238,595.00)	(20,238,595.00)	0.00	(23,620,260.00)	(3,381,665.00)	16.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	23,505,392.00	23,505,392.00	5,649,612.98	25,457,237.00	1,951,845.00	8.3%
3) Other State Revenue		8300-8599	22,462,155.00	22,462,155.00	6,380,541.49	30,646,803.00	8,184,648.00	36.4%
4) Other Local Revenue		8600-8799	10,758,018.00	10,758,018.00	1,263,662.54	10,918,241.00	160,223.00	1.5%
5) TOTAL, REVENUES			56,725,565.00	56,725,565.00	13,293,817.01	67,022,281.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	23,178,157.00	23,178,157.00	5,674,988.13	22,974,240.00	203,917.00	0.9%
2) Classified Salaries		2000-2999	10,734,293.00	10,734,293.00	2,891,850.04	11,605,401.00	(871,108.00)	-8.1%
3) Employee Benefits		3000-3999	23,790,557.00	23,790,557.00	4,351,095.20	25,443,334.00	(1,652,777.00)	-6.9%
4) Books and Supplies		4000-4999	11,619,152.00	11,619,152.00	1,659,306.69	12,785,216.00	(1,166,064.00)	-10.0%
5) Services and Other Operating Expenditures		5000-5999	5,399,464.00	5,399,464.00	1,855,616.42	7,349,174.00	(1,949,710.00)	-36.1%
6) Capital Outlay		6000-6999	670,338.00	670,338.00	722,753.61	2,894,943.00	(2,224,605.00)	-331.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,215,542.00	1,215,542.00	6,713.00	1,003,547.00	211,995.00	17.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,124,354.00	3,124,354.00	567,662.39	3,562,253.00	(437,899.00)	-14.0%
9) TOTAL, EXPENDITURES			79,731,857.00	79,731,857.00	17,729,985.48	87,618,108.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(23,006,292.00)	(23,006,292.00)	(4,436,168.47)	(20,595,827.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	23,830,595.00	23,830,595.00	0.00	27,212,260.00	3,381,665.00	14.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			23,830,595.00	23,830,595.00	0.00	27,212,260.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			824,303.00	824,303.00	(4,436,168.47)	6,616,433.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,167,216.00	8,167,216.00		10,228,398.00	2,061,182.00	25.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,167,216.00	8,167,216.00		10,228,398.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,167,216.00	8,167,216.00		10,228,398.00		
2) Ending Balance, June 30 (E + F1e)			8,991,519.00	8,991,519.00		16,844,831.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	8,991,519.00	8,991,519.00		16,844,831.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	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		
<b>LCFF SOURCES</b>								
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%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,706,314.00	2,706,314.00	0.00	2,770,979.00	64,665.00	2.4%
Special Education Discretionary Grants		8182	794,732.00	794,732.00	22,700.35	296,322.00	(498,410.00)	-62.7%
Child Nutrition Programs		8220	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)
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	3,519,555.00	3,519,555.00	1,182,548.83	3,603,842.00	84,287.00	2.4%
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	580,548.00	580,548.00	153,537.35	672,676.00	92,128.00	15.9%
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	167,850.00	167,850.00	0.00	151,334.00	(16,516.00)	-9.8%
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	1,783,432.00	1,783,432.00	88,582.91	1,975,149.00	191,717.00	10.7%
Career and Technical Education	3500-3599	8290	119,492.00	119,492.00	0.00	119,492.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	13,833,469.00	13,833,469.00	4,202,243.54	15,867,443.00	2,033,974.00	14.7%
TOTAL, FEDERAL REVENUE			23,505,392.00	23,505,392.00	5,649,612.98	25,457,237.00	1,951,845.00	8.3%
<b>OTHER STATE REVENUE</b>								
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	721,500.00	721,500.00	38,266.99	792,084.00	70,584.00	9.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,415,618.00	1,415,618.00	0.00	1,415,618.00	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	602,605.00	602,605.00	555,241.12	638,837.00	36,232.00	6.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	173,220.00	173,220.00	0.00	173,220.00	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)
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	19,549,212.00	19,549,212.00	5,787,033.38	27,627,044.00	8,077,832.00	41.3%
TOTAL, OTHER STATE REVENUE			22,462,155.00	22,462,155.00	6,380,541.49	30,646,803.00	8,184,648.00	36.4%
<b>OTHER LOCAL REVENUE</b>								
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	10,500.00	10,500.00	0.00	7,000.00	(3,500.00)	-33.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	843,487.00	843,487.00	279,843.54	1,036,547.00	193,060.00	22.9%
Tuition		8710	165,658.00	165,658.00	0.00	190,814.00	25,156.00	15.2%
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	9,738,373.00	9,738,373.00	983,819.00	9,683,880.00	(54,493.00)	-0.6%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,758,018.00	10,758,018.00	1,263,662.54	10,918,241.00	160,223.00	1.5%
TOTAL, REVENUES			56,725,565.00	56,725,565.00	13,293,817.01	67,022,281.00	10,296,716.00	18.2%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	18,243,826.00	18,243,826.00	4,055,931.76	17,431,505.00	812,321.00	4.5%
Certificated Pupil Support Salaries		1200	3,176,838.00	3,176,838.00	1,030,613.02	3,608,225.00	(431,387.00)	-13.6%
Certificated Supervisors' and Administrators' Salaries		1300	929,259.00	929,259.00	310,880.92	979,729.00	(50,470.00)	-5.4%
Other Certificated Salaries		1900	828,234.00	828,234.00	277,562.43	954,781.00	(126,547.00)	-15.3%
TOTAL, CERTIFICATED SALARIES			23,178,157.00	23,178,157.00	5,674,988.13	22,974,240.00	203,917.00	0.9%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	7,502,158.00	7,502,158.00	1,942,420.20	8,272,975.00	(770,817.00)	-10.3%
Classified Support Salaries		2200	1,905,664.00	1,905,664.00	588,134.85	1,958,277.00	(52,613.00)	-2.8%
Classified Supervisors' and Administrators' Salaries		2300	324,841.00	324,841.00	110,180.96	341,946.00	(17,105.00)	-5.3%
Clerical, Technical and Office Salaries		2400	373,279.00	373,279.00	102,048.88	386,234.00	(12,955.00)	-3.5%
Other Classified Salaries		2900	628,351.00	628,351.00	149,065.15	645,969.00	(17,618.00)	-2.8%
TOTAL, CLASSIFIED SALARIES			10,734,293.00	10,734,293.00	2,891,850.04	11,605,401.00	(871,108.00)	-8.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	11,448,337.00	11,448,337.00	956,976.89	11,385,382.00	62,955.00	0.5%
PERS		3201-3202	3,011,308.00	3,011,308.00	802,062.10	3,323,967.00	(312,659.00)	-10.4%
OASDI/Medicare/Alternative		3301-3302	1,210,285.00	1,210,285.00	328,508.93	1,329,149.00	(118,864.00)	-9.8%
Health and Welfare Benefits		3401-3402	6,025,737.00	6,025,737.00	1,647,446.65	6,904,684.00	(878,947.00)	-14.6%
Unemployment Insurance		3501-3502	170,125.00	170,125.00	43,577.35	176,873.00	(6,748.00)	-4.0%
Workers' Compensation		3601-3602	712,628.00	712,628.00	193,310.44	782,339.00	(69,711.00)	-9.8%
OPEB, Allocated		3701-3702	790,500.00	790,500.00	235,409.19	918,625.00	(128,125.00)	-16.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	421,637.00	421,637.00	143,803.65	622,315.00	(200,678.00)	-47.6%
TOTAL, EMPLOYEE BENEFITS			23,790,557.00	23,790,557.00	4,351,095.20	25,443,334.00	(1,652,777.00)	-6.9%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	973,581.00	973,581.00	629,423.31	1,906,488.00	(932,907.00)	-95.8%
Books and Other Reference Materials		4200	14,842.00	14,842.00	10,329.35	65,703.00	(50,861.00)	-342.7%
Materials and Supplies		4300	5,255,612.00	5,255,612.00	637,906.28	5,406,186.00	(150,574.00)	-2.9%
Noncapitalized Equipment		4400	5,375,117.00	5,375,117.00	381,647.75	5,406,839.00	(31,722.00)	-0.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,619,152.00	11,619,152.00	1,659,306.69	12,785,216.00	(1,166,064.00)	-10.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	496,286.00	496,286.00	79,447.62	602,966.00	(106,680.00)	-21.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Dues and Memberships		5300	3,225.00	3,225.00	4,968.48	3,340.00	(115.00)	-3.6%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,000.00	4,000.00	566.30	6,500.00	(2,500.00)	-62.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	406,760.00	406,760.00	240,298.78	817,808.00	(411,048.00)	-101.1%
Transfers of Direct Costs		5710	86,300.00	86,300.00	0.00	93,550.00	(7,250.00)	-8.4%
Transfers of Direct Costs - Interfund		5750	700.00	700.00	747.12	19,118.00	(18,418.00)	-2,631.1%
Professional/Consulting Services and Operating Expenditures		5800	4,387,673.00	4,387,673.00	1,527,013.00	5,791,552.00	(1,403,879.00)	-32.0%
Communications		5900	14,520.00	14,520.00	2,575.12	14,340.00	180.00	1.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,399,464.00	5,399,464.00	1,855,616.42	7,349,174.00	(1,949,710.00)	-36.1%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	210,000.00	(210,000.00)	New
Buildings and Improvements of Buildings		6200	243,000.00	243,000.00	88,329.20	1,496,514.00	(1,253,514.00)	-515.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	427,338.00	427,338.00	634,424.41	1,188,429.00	(761,091.00)	-178.1%
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			670,338.00	670,338.00	722,753.61	2,894,943.00	(2,224,605.00)	-331.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,215,542.00	1,215,542.00	6,713.00	1,003,547.00	211,995.00	17.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,215,542.00	1,215,542.00	6,713.00	1,003,547.00	211,995.00	17.4%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	3,124,354.00	3,124,354.00	567,662.39	3,562,253.00	(437,899.00)	-14.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,124,354.00	3,124,354.00	567,662.39	3,562,253.00	(437,899.00)	-14.0%
TOTAL, EXPENDITURES			79,731,857.00	79,731,857.00	17,729,985.48	87,618,108.00	(7,886,251.00)	-9.9%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	23,830,595.00	23,830,595.00	0.00	27,212,260.00	3,381,665.00	14.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(e) TOTAL, CONTRIBUTIONS			23,830,595.00	23,830,595.00	0.00	27,212,260.00	3,381,665.00	14.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			23,830,595.00	23,830,595.00	0.00	27,212,260.00	(3,381,665.00)	-14.2%

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General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	120,689,915.00	120,689,915.00	16,791,711.00	136,998,788.00	16,308,873.00	13.5%
2) Federal Revenue		8100-8299	23,530,392.00	23,530,392.00	5,649,612.98	25,482,237.00	1,951,845.00	8.3%
3) Other State Revenue		8300-8599	24,777,140.00	24,777,140.00	6,415,449.09	34,220,728.00	9,443,588.00	38.1%
4) Other Local Revenue		8600-8799	12,644,236.00	12,644,236.00	1,864,049.82	13,021,092.00	376,856.00	3.0%
5) TOTAL, REVENUES			181,641,683.00	181,641,683.00	30,720,822.89	209,722,845.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	73,224,099.00	73,224,099.00	19,878,690.25	76,867,495.00	(3,643,396.00)	-5.0%
2) Classified Salaries		2000-2999	26,181,224.00	26,181,224.00	7,279,537.47	27,857,222.00	(1,675,998.00)	-6.4%
3) Employee Benefits		3000-3999	55,641,886.00	55,641,886.00	13,468,597.51	59,704,621.00	(4,062,735.00)	-7.3%
4) Books and Supplies		4000-4999	16,156,754.00	16,156,754.00	2,406,229.47	16,993,800.00	(837,046.00)	-5.2%
5) Services and Other Operating Expenditures		5000-5999	14,486,271.00	14,486,271.00	6,477,264.22	17,211,276.00	(2,725,005.00)	-18.8%
6) Capital Outlay		6000-6999	2,379,880.00	2,379,880.00	934,445.54	5,209,349.00	(2,829,469.00)	-118.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,838,336.00	1,838,336.00	63,365.00	1,669,512.00	168,824.00	9.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(307,089.00)	(307,089.00)	(62,778.00)	(386,675.00)	79,586.00	-25.9%
9) TOTAL, EXPENDITURES			189,601,361.00	189,601,361.00	50,445,351.46	205,126,600.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(7,959,678.00)	(7,959,678.00)	(19,724,528.57)	4,596,245.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,592,000.00	3,592,000.00	0.00	3,592,000.00	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			3,592,000.00	3,592,000.00	0.00	3,592,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,367,678.00)	(4,367,678.00)	(19,724,528.57)	8,188,245.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	45,081,162.00	45,081,162.00		47,604,533.00	2,523,371.00	5.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,081,162.00	45,081,162.00		47,604,533.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,081,162.00	45,081,162.00		47,604,533.00		
2) Ending Balance, June 30 (E + F1e)			40,713,484.00	40,713,484.00		55,792,778.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,200.00	25,200.00		25,200.00		
Stores		9712	191,134.00	191,134.00		171,242.00		
Prepaid Items		9713	1,222,768.00	1,222,768.00		1,282,207.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	8,991,519.00	8,991,519.00		16,844,831.00		

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c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	14,500,000.00	14,500,000.00		14,500,000.00		
STRS & PERS volatility	0000	9760	4,000,000.00					
Enrollment & Attendance volatility	0000	9760	5,000,000.00					
Transitional Kindergarten implementation	0000	9760	1,500,000.00					
Unexpected/Increased costs related to Special Education	0000	9760	4,000,000.00					
STRS & PERS volatility	0000	9760		4,000,000.00				
Enrollment & Attendance volatility	0000	9760		5,000,000.00				
Transitional Kindergarten implementation	0000	9760		1,500,000.00				
Unexpected/Increased costs related to Special Education	0000	9760		4,000,000.00				
STRS & PERS volatility	0000	9760				4,000,000.00		
Enrollment & Attendance volatility	0000	9760				5,000,000.00		
Transitional Kindergarten implementation	0000	9760				1,500,000.00		
Unexpected/Increases costs related to Special Education	0000	9760				4,000,000.00		
d) Assigned								
Other Assignments		9780	5,590,341.00	5,590,341.00		6,242,864.00		
Additional 2% Board reserve	0000	9780	3,792,027.00					
Board reserve - 2018-19 One-Time funds	0000	9780	1,798,314.00					
Additional 2% Board reserve	0000	9780		3,792,027.00				
Board reserve - 2018-19 One-Time Funds	0000	9780		1,798,314.00				
Additional 2% Board Reserve	0000	9780				4,102,532.00		
Board reserve - 2018-19 One-Time Funds	0000	9780				1,801,319.00		
ERATE Carry over	0000	9780				339,013.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,688,041.00	5,688,041.00		6,153,798.00		
Unassigned/Unappropriated Amount		9790	4,504,481.00	4,504,481.00		10,572,636.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	61,456,467.00	61,456,467.00	10,949,411.00	59,677,628.00	(1,778,839.00)	-2.9%
Education Protection Account State Aid - Current Year		8012	13,842,189.00	13,842,189.00	8,136,667.00	22,893,854.00	9,051,665.00	65.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	719,319.00	719,319.00	0.00	670,140.00	(49,179.00)	-6.8%
Timber Yield Tax		8022	5,480.00	5,480.00	0.00	12,531.00	7,051.00	128.7%
Other Subventions/In-Lieu Taxes		8029	19,612.00	19,612.00	0.00	20,546.00	934.00	4.8%
County & District Taxes								
Secured Roll Taxes		8041	42,963,869.00	42,963,869.00	0.00	50,550,542.00	7,586,673.00	17.7%
Unsecured Roll Taxes		8042	3,635,532.00	3,635,532.00	0.00	3,647,465.00	11,933.00	0.3%
Prior Years' Taxes		8043	95,635.00	95,635.00	0.00	107,230.00	11,595.00	12.1%
Supplemental Taxes		8044	970,706.00	970,706.00	0.00	1,157,772.00	187,066.00	19.3%

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Education Revenue Augmentation Fund (ERAF)		8045	(11,935,991.00)	(11,935,991.00)	0.00	(10,943,153.00)	992,838.00	-8.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	14,051,208.00	14,051,208.00	0.00	15,021,812.00	970,604.00	6.9%
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			125,824,026.00	125,824,026.00	19,086,078.00	142,816,367.00	16,992,341.00	13.5%
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	(5,134,111.00)	(5,134,111.00)	(2,294,367.00)	(5,817,579.00)	(683,468.00)	13.3%
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			120,689,915.00	120,689,915.00	16,791,711.00	136,998,788.00	16,308,873.00	13.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,706,314.00	2,706,314.00	0.00	2,770,979.00	64,665.00	2.4%
Special Education Discretionary Grants		8182	794,732.00	794,732.00	22,700.35	296,322.00	(498,410.00)	-62.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	3,519,555.00	3,519,555.00	1,182,548.83	3,603,842.00	84,287.00	2.4%
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	580,548.00	580,548.00	153,537.35	672,676.00	92,128.00	15.9%
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	167,850.00	167,850.00	0.00	151,334.00	(16,516.00)	-9.8%
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	1,783,432.00	1,783,432.00	88,582.91	1,975,149.00	191,717.00	10.7%
Career and Technical Education	3500-3599	8290	119,492.00	119,492.00	0.00	119,492.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	13,833,469.00	13,833,469.00	4,202,243.54	15,867,443.00	2,033,974.00	14.7%



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TOTAL, FEDERAL REVENUE			23,530,392.00	23,530,392.00	5,649,612.98	25,482,237.00	1,951,845.00	8.3%
<b>OTHER STATE REVENUE</b>								
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	504,985.00	504,985.00	0.00	508,586.00	3,601.00	0.7%
Lottery - Unrestricted and Instructional Materials		8560	2,530,800.00	2,530,800.00	73,108.96	2,739,596.00	208,796.00	8.3%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,415,618.00	1,415,618.00	0.00	1,415,618.00	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	602,605.00	602,605.00	555,241.12	638,837.00	36,232.00	6.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	173,220.00	173,220.00	0.00	173,220.00	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	19,549,912.00	19,549,912.00	5,787,099.01	28,744,871.00	9,194,959.00	47.0%
TOTAL, OTHER STATE REVENUE			24,777,140.00	24,777,140.00	6,415,449.09	34,220,728.00	9,443,588.00	38.1%
<b>OTHER LOCAL REVENUE</b>								
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%

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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	187,868.00	187,868.00	36,540.30	202,820.00	14,952.00	8.0%
Interest		8660	250,000.00	250,000.00	6.69	250,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	158,280.00	158,280.00	286,091.10	286,091.00	127,811.00	80.7%
Transportation Fees From Individuals		8675	20,000.00	20,000.00	11,555.16	20,000.00	0.00	0.0%
Interagency Services		8677	387,500.00	387,500.00	39,623.00	377,000.00	(10,500.00)	-2.7%
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	0.00	0.0%
All Other Local Revenue		8699	1,736,557.00	1,736,557.00	506,414.57	2,010,487.00	273,930.00	15.8%
Tuition		8710	165,658.00	165,658.00	0.00	190,814.00	25,156.00	15.2%
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	9,738,373.00	9,738,373.00	983,819.00	9,683,880.00	(54,493.00)	-0.6%
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			12,644,236.00	12,644,236.00	1,864,049.82	13,021,092.00	376,856.00	3.0%
TOTAL, REVENUES			181,641,683.00	181,641,683.00	30,720,822.89	209,722,845.00	28,081,162.00	15.5%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	58,283,295.00	58,283,295.00	15,147,588.92	60,870,248.00	(2,586,953.00)	-4.4%
Certificated Pupil Support Salaries		1200	7,026,547.00	7,026,547.00	2,132,651.92	7,487,206.00	(460,659.00)	-6.6%
Certificated Supervisors' and Administrators' Salaries		1300	6,030,772.00	6,030,772.00	2,021,292.34	6,445,629.00	(414,857.00)	-6.9%
Other Certificated Salaries		1900	1,883,485.00	1,883,485.00	577,157.07	2,064,412.00	(180,927.00)	-9.6%
TOTAL, CERTIFICATED SALARIES			73,224,099.00	73,224,099.00	19,878,690.25	76,867,495.00	(3,643,396.00)	-5.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	9,276,579.00	9,276,579.00	2,340,782.80	10,155,291.00	(878,712.00)	-9.5%
Classified Support Salaries		2200	7,402,774.00	7,402,774.00	2,140,914.72	7,701,881.00	(299,107.00)	-4.0%
Classified Supervisors' and Administrators' Salaries		2300	1,415,045.00	1,415,045.00	448,791.43	1,472,853.00	(57,808.00)	-4.1%

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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)
Clerical, Technical and Office Salaries		2400	5,623,639.00	5,623,639.00	1,713,685.74	5,918,773.00	(295,134.00)	-5.2%
Other Classified Salaries		2900	2,463,187.00	2,463,187.00	635,362.78	2,608,424.00	(145,237.00)	-5.9%
TOTAL, CLASSIFIED SALARIES			26,181,224.00	26,181,224.00	7,279,537.47	27,857,222.00	(1,675,998.00)	-6.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	20,557,847.00	20,557,847.00	3,548,587.65	21,098,662.00	(540,815.00)	-2.6%
PERS		3201-3202	7,051,989.00	7,051,989.00	1,917,332.88	7,524,786.00	(472,797.00)	-6.7%
OASDI/Medicare/Alternative		3301-3302	3,209,930.00	3,209,930.00	898,299.16	3,467,597.00	(257,667.00)	-8.0%
Health and Welfare Benefits		3401-3402	18,167,315.00	18,167,315.00	5,108,287.69	19,801,062.00	(1,633,747.00)	-9.0%
Unemployment Insurance		3501-3502	502,657.00	502,657.00	138,199.58	534,622.00	(31,965.00)	-6.4%
Workers' Compensation		3601-3602	2,107,988.00	2,107,988.00	613,112.27	2,369,979.00	(261,991.00)	-12.4%
OPEB, Allocated		3701-3702	2,600,101.00	2,600,101.00	754,196.52	2,885,021.00	(284,920.00)	-11.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,444,059.00	1,444,059.00	490,581.76	2,022,892.00	(578,833.00)	-40.1%
TOTAL, EMPLOYEE BENEFITS			55,641,886.00	55,641,886.00	13,468,597.51	59,704,621.00	(4,062,735.00)	-7.3%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,457,847.00	1,457,847.00	629,769.19	2,400,239.00	(942,392.00)	-64.6%
Books and Other Reference Materials		4200	882,121.00	882,121.00	26,892.12	485,521.00	396,600.00	45.0%
Materials and Supplies		4300	7,896,822.00	7,896,822.00	1,247,966.85	7,880,522.00	16,300.00	0.2%
Noncapitalized Equipment		4400	5,919,964.00	5,919,964.00	501,601.31	6,227,518.00	(307,554.00)	-5.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,156,754.00	16,156,754.00	2,406,229.47	16,993,800.00	(837,046.00)	-5.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	635,311.00	635,311.00	98,733.91	778,930.00	(143,619.00)	-22.6%
Dues and Memberships		5300	36,400.00	36,400.00	47,130.62	59,558.00	(23,158.00)	-63.6%
Insurance		5400-5450	1,387,388.00	1,387,388.00	1,429,307.00	1,724,307.00	(336,919.00)	-24.3%
Operations and Housekeeping Services		5500	3,834,000.00	3,834,000.00	1,471,440.41	4,067,199.00	(233,199.00)	-6.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	744,147.00	744,147.00	339,451.11	1,182,578.00	(438,431.00)	-58.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	19,137.00	19,137.00	6,486.00	51,671.00	(32,534.00)	-170.0%
Professional/Consulting Services and Operating Expenditures		5800	7,340,368.00	7,340,368.00	2,946,151.13	8,846,093.00	(1,505,725.00)	-20.5%
Communications		5900	489,520.00	489,520.00	138,564.04	500,940.00	(11,420.00)	-2.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,486,271.00	14,486,271.00	6,477,264.22	17,211,276.00	(2,725,005.00)	-18.8%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,293,380.00	1,293,380.00	211,691.93	2,108,244.00	(814,864.00)	-63.0%
Buildings and Improvements of Buildings		6200	243,000.00	243,000.00	88,329.20	1,496,514.00	(1,253,514.00)	-515.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	843,500.00	843,500.00	634,424.41	1,604,591.00	(761,091.00)	-90.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,379,880.00	2,379,880.00	934,445.54	5,209,349.00	(2,829,469.00)	-118.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								

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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)
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,495,021.00	1,495,021.00	63,365.00	1,326,197.00	168,824.00	11.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	9,867.00	9,867.00	0.00	9,867.00	0.00	0.0%
Other Debt Service - Principal		7439	333,448.00	333,448.00	0.00	333,448.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,838,336.00	1,838,336.00	63,365.00	1,669,512.00	168,824.00	9.2%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(307,089.00)	(307,089.00)	(62,778.00)	(386,675.00)	79,586.00	-25.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(307,089.00)	(307,089.00)	(62,778.00)	(386,675.00)	79,586.00	-25.9%
TOTAL, EXPENDITURES			189,601,361.00	189,601,361.00	50,445,351.46	205,126,600.00	(15,525,239.00)	-8.2%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	3,502,000.00	3,502,000.00	0.00	3,502,000.00	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	90,000.00	90,000.00	0.00	90,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,592,000.00	3,592,000.00	0.00	3,592,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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%

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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 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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,592,000.00	3,592,000.00	0.00	3,592,000.00	0.00	0.0%

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	5,615,345.00
6266	Educator Effectiveness, FY 2021-22	2,924,544.00
6500	Special Education	50,000.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	7,282,342.00
7311	Classified School Employee Professional Development Block Grant	55,592.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	588,055.00
9010	Other Restricted Local	328,953.00
Total, Restricted Balance		16,844,831.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	545,901.00	545,901.00	0.00	1,065,901.00	520,000.00	95.3%
5) TOTAL, REVENUES			545,901.00	545,901.00	0.00	1,065,901.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,290.00	2,290.00	0.00	2,290.00	0.00	0.0%
2) Classified Salaries		2000-2999	500.00	500.00	0.00	500.00	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	336,476.00	336,476.00	0.00	551,476.00	(215,000.00)	-63.9%
5) Services and Other Operating Expenditures		5000-5999	182,915.00	182,915.00	0.00	487,915.00	(305,000.00)	-166.7%
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			522,181.00	522,181.00	0.00	1,042,181.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			23,720.00	23,720.00	0.00	23,720.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			23,720.00	23,720.00	0.00	23,720.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,087,194.00	1,087,194.00		1,283,873.00	196,679.00	18.1%

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)
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,087,194.00	1,087,194.00		1,283,873.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,087,194.00	1,087,194.00		1,283,873.00		
2) Ending Balance, June 30 (E + F1e)			1,110,914.00	1,110,914.00		1,307,593.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,110,914.00	1,110,914.00		1,307,593.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>REVENUES</b>								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	31.00	31.00	0.00	31.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	545,870.00	545,870.00	0.00	1,065,870.00	520,000.00	95.3%
TOTAL, REVENUES			545,901.00	545,901.00	0.00	1,065,901.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,290.00	2,290.00	0.00	2,290.00	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			2,290.00	2,290.00	0.00	2,290.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			500.00	500.00	0.00	500.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Materials and Supplies		4300	326,476.00	326,476.00	0.00	491,476.00	(165,000.00)	-50.5%
Noncapitalized Equipment		4400	10,000.00	10,000.00	0.00	60,000.00	(50,000.00)	-500.0%
TOTAL, BOOKS AND SUPPLIES			336,476.00	336,476.00	0.00	551,476.00	(215,000.00)	-63.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	9,415.00	9,415.00	0.00	9,415.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	5,000.00	0.00	5,000.00	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	168,500.00	168,500.00	0.00	473,500.00	(305,000.00)	-181.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			182,915.00	182,915.00	0.00	487,915.00	(305,000.00)	-166.7%
<b>CAPITAL OUTLAY</b>								
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			522,181.00	522,181.00	0.00	1,042,181.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								

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

Resource	Description	2022-23 Projected Totals
8210	Student Activity Funds	1,307,593.00
Total, Restricted Balance		1,307,593.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,326,463.00	1,326,463.00	543,764.00	2,003,621.00	677,158.00	51.0%
4) Other Local Revenue		8600-8799	2,100.00	2,100.00	0.00	1,300.00	(800.00)	-38.1%
5) TOTAL, REVENUES			1,328,563.00	1,328,563.00	543,764.00	2,004,921.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	300,964.00	300,964.00	95,783.99	350,748.00	(49,784.00)	-16.5%
2) Classified Salaries		2000-2999	374,773.00	374,773.00	115,498.14	487,979.00	(113,206.00)	-30.2%
3) Employee Benefits		3000-3999	437,614.00	437,614.00	132,927.77	559,139.00	(121,525.00)	-27.8%
4) Books and Supplies		4000-4999	82,231.00	82,231.00	37,732.44	433,518.00	(351,287.00)	-427.2%
5) Services and Other Operating Expenditures		5000-5999	12,764.00	12,764.00	6,620.90	14,750.00	(1,986.00)	-15.6%
6) Capital Outlay		6000-6999	89,350.00	89,350.00	0.00	89,350.00	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	72,328.00	72,328.00	15,532.00	110,898.00	(38,570.00)	-53.3%
9) TOTAL, EXPENDITURES			1,370,024.00	1,370,024.00	404,095.24	2,046,382.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(41,461.00)	(41,461.00)	139,668.76	(41,461.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(41,461.00)	(41,461.00)	139,668.76	(41,461.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	242,230.00	242,230.00		245,446.00	3,216.00	1.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,230.00	242,230.00		245,446.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			242,230.00	242,230.00		245,446.00		
2) Ending Balance, June 30 (E + F1e)			200,769.00	200,769.00		203,985.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	200,769.00	200,769.00		203,985.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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	1,326,463.00	1,326,463.00	543,764.00	2,003,621.00	677,158.00	51.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,326,463.00	1,326,463.00	543,764.00	2,003,621.00	677,158.00	51.0%
<b>OTHER LOCAL REVENUE</b>								
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	2,100.00	2,100.00	0.00	1,300.00	(800.00)	-38.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,100.00	2,100.00	0.00	1,300.00	(800.00)	-38.1%
TOTAL, REVENUES			1,328,563.00	1,328,563.00	543,764.00	2,004,921.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	206,070.00	206,070.00	63,597.47	249,192.00	(43,122.00)	-20.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	94,894.00	94,894.00	32,186.52	101,556.00	(6,662.00)	-7.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			300,964.00	300,964.00	95,783.99	350,748.00	(49,784.00)	-16.5%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	359,383.00	359,383.00	109,623.98	434,042.00	(74,659.00)	-20.8%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	15,390.00	15,390.00	5,874.16	53,937.00	(38,547.00)	-250.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			374,773.00	374,773.00	115,498.14	487,979.00	(113,206.00)	-30.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	48,799.00	48,799.00	8,057.73	39,380.00	9,419.00	19.3%
PERS		3201-3202	109,686.00	109,686.00	37,928.76	159,046.00	(49,360.00)	-45.0%
OASDI/Medicare/Alternative		3301-3302	36,725.00	36,725.00	13,597.56	52,341.00	(15,616.00)	-42.5%
Health and Welfare Benefits		3401-3402	188,109.00	188,109.00	56,408.93	242,016.00	(53,907.00)	-28.7%
Unemployment Insurance		3501-3502	3,465.00	3,465.00	1,045.85	4,292.00	(827.00)	-23.9%
Workers' Compensation		3601-3602	14,590.00	14,590.00	4,642.86	19,048.00	(4,458.00)	-30.6%
OPEB, Allocated		3701-3702	19,056.00	19,056.00	5,939.83	23,582.00	(4,526.00)	-23.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	17,184.00	17,184.00	5,306.25	19,434.00	(2,250.00)	-13.1%
TOTAL, EMPLOYEE BENEFITS			437,614.00	437,614.00	132,927.77	559,139.00	(121,525.00)	-27.8%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	10,000.00	(10,000.00)	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	71,231.00	71,231.00	29,855.91	403,613.00	(332,382.00)	-466.6%
Noncapitalized Equipment		4400	11,000.00	11,000.00	7,876.53	19,905.00	(8,905.00)	-81.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			82,231.00	82,231.00	37,732.44	433,518.00	(351,287.00)	-427.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,614.00	1,614.00	0.00	1,600.00	14.00	0.9%
Dues and Memberships		5300	1,400.00	1,400.00	300.00	1,400.00	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	9,750.00	9,750.00	6,320.90	11,750.00	(2,000.00)	-20.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,764.00	12,764.00	6,620.90	14,750.00	(1,986.00)	-15.6%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	89,350.00	89,350.00	0.00	89,350.00	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			89,350.00	89,350.00	0.00	89,350.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	72,328.00	72,328.00	15,532.00	110,898.00	(38,570.00)	-53.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			72,328.00	72,328.00	15,532.00	110,898.00	(38,570.00)	-53.3%
TOTAL, EXPENDITURES			1,370,024.00	1,370,024.00	404,095.24	2,046,382.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
6130	Child Development: Center-Based Reserve Account	191,848.00
9010	Other Restricted Local	12,137.00
Total, Restricted Balance		203,985.00



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,752,349.00	6,752,349.00	375,792.68	5,179,208.00	(1,573,141.00)	-23.3%
3) Other State Revenue		8300-8599	460,115.00	460,115.00	28,246.17	4,219,318.00	3,759,203.00	817.0%
4) Other Local Revenue		8600-8799	40,405.00	40,405.00	12,894.68	32,505.00	(7,900.00)	-19.6%
5) TOTAL, REVENUES			7,252,869.00	7,252,869.00	416,933.53	9,431,031.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,221,002.00	2,221,002.00	587,919.43	2,407,780.00	(186,778.00)	-8.4%
3) Employee Benefits		3000-3999	1,472,237.00	1,472,237.00	388,880.40	1,611,557.00	(139,320.00)	-9.5%
4) Books and Supplies		4000-4999	3,554,398.00	3,554,398.00	884,748.47	3,953,892.00	(399,494.00)	-11.2%
5) Services and Other Operating Expenditures		5000-5999	151,303.00	151,303.00	109,642.94	306,562.00	(155,259.00)	-102.6%
6) Capital Outlay		6000-6999	102,293.00	102,293.00	0.00	512,293.00	(410,000.00)	-400.8%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	234,761.00	234,761.00	47,246.00	275,777.00	(41,016.00)	-17.5%
9) TOTAL, EXPENDITURES			7,735,994.00	7,735,994.00	2,018,437.24	9,067,861.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(483,125.00)	(483,125.00)	(1,601,503.71)	363,170.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(483,125.00)	(483,125.00)	(1,601,503.71)	363,170.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,113,664.00	1,113,664.00		1,737,169.00	623,505.00	56.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,113,664.00	1,113,664.00		1,737,169.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,113,664.00	1,113,664.00		1,737,169.00		
2) Ending Balance, June 30 (E + F1e)			630,539.00	630,539.00		2,100,339.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	630,539.00	630,539.00		2,100,339.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	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		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	6,752,349.00	6,752,349.00	375,792.68	5,179,208.00	(1,573,141.00)	-23.3%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,752,349.00	6,752,349.00	375,792.68	5,179,208.00	(1,573,141.00)	-23.3%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	460,115.00	460,115.00	28,246.17	4,219,318.00	3,759,203.00	817.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			460,115.00	460,115.00	28,246.17	4,219,318.00	3,759,203.00	817.0%
<b>OTHER LOCAL REVENUE</b>								
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%
Leases and Rentals		8650	1,400.00	1,400.00	0.00	1,000.00	(400.00)	-28.6%
Interest		8660	(4,995.00)	(4,995.00)	.09	(4,995.00)	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	44,000.00	44,000.00	12,894.59	36,500.00	(7,500.00)	-17.0%
TOTAL, OTHER LOCAL REVENUE			40,405.00	40,405.00	12,894.68	32,505.00	(7,900.00)	-19.6%
<b>TOTAL, REVENUES</b>			7,252,869.00	7,252,869.00	416,933.53	9,431,031.00		
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	1,805,452.00	1,805,452.00	452,426.21	1,976,298.00	(170,846.00)	-9.5%
Classified Supervisors' and Administrators' Salaries		2300	357,132.00	357,132.00	121,133.61	382,138.00	(25,006.00)	-7.0%
Clerical, Technical and Office Salaries		2400	58,418.00	58,418.00	14,359.61	49,344.00	9,074.00	15.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,221,002.00	2,221,002.00	587,919.43	2,407,780.00	(186,778.00)	-8.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	510,207.00	510,207.00	141,497.97	567,612.00	(57,405.00)	-11.3%
OASDI/Medicare/Alternative		3301-3302	170,361.00	170,361.00	44,938.13	184,940.00	(14,579.00)	-8.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	614,621.00	614,621.00	152,018.46	658,693.00	(44,072.00)	-7.2%
Unemployment Insurance		3501-3502	11,381.00	11,381.00	3,056.39	12,368.00	(987.00)	-8.7%
Workers' Compensation		3601-3602	47,922.00	47,922.00	13,332.62	54,902.00	(6,980.00)	-14.6%
OPEB, Allocated		3701-3702	62,594.00	62,594.00	16,676.59	67,374.00	(4,780.00)	-7.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	55,151.00	55,151.00	17,360.24	65,668.00	(10,517.00)	-19.1%
TOTAL, EMPLOYEE BENEFITS			1,472,237.00	1,472,237.00	388,880.40	1,611,557.00	(139,320.00)	-9.5%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	503,538.00	503,538.00	152,028.74	748,848.00	(245,310.00)	-48.7%
Noncapitalized Equipment		4400	40,000.00	40,000.00	7,748.90	80,000.00	(40,000.00)	-100.0%
Food		4700	3,010,860.00	3,010,860.00	724,970.83	3,125,044.00	(114,184.00)	-3.8%
TOTAL, BOOKS AND SUPPLIES			3,554,398.00	3,554,398.00	884,748.47	3,953,892.00	(399,494.00)	-11.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	428.63	3,500.00	(2,500.00)	-250.0%
Dues and Memberships		5300	440.00	440.00	132.50	440.00	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	10,000.00	10,000.00	9,552.00	60,000.00	(50,000.00)	-500.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(19,137.00)	(19,137.00)	(6,486.00)	(51,671.00)	32,534.00	-170.0%
Professional/Consulting Services and								
Operating Expenditures		5800	150,500.00	150,500.00	103,024.21	285,793.00	(135,293.00)	-89.9%
Communications		5900	8,500.00	8,500.00	2,991.60	8,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			151,303.00	151,303.00	109,642.94	306,562.00	(155,259.00)	-102.6%
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	25,000.00	(25,000.00)	New
Equipment		6400	102,293.00	102,293.00	0.00	487,293.00	(385,000.00)	-376.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			102,293.00	102,293.00	0.00	512,293.00	(410,000.00)	-400.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	234,761.00	234,761.00	47,246.00	275,777.00	(41,016.00)	-17.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			234,761.00	234,761.00	47,246.00	275,777.00	(41,016.00)	-17.5%
TOTAL, EXPENDITURES			7,735,994.00	7,735,994.00	2,018,437.24	9,067,861.00		
<b>INTERFUND TRANSFERS</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,100,339.00
Total, Restricted Balance		2,100,339.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	99,925.00	99,925.00	0.00	141,046.00	41,121.00	41.2%
5) TOTAL, REVENUES			99,925.00	99,925.00	0.00	141,046.00		
<b>B. EXPENDITURES</b>								
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	150,000.00	150,000.00	7,501.82	171,300.00	(21,300.00)	-14.2%
5) Services and Other Operating Expenditures		5000-5999	81,172.00	81,172.00	27,351.48	147,556.00	(66,384.00)	-81.8%
6) Capital Outlay		6000-6999	14,300,000.00	14,300,000.00	541,528.55	11,379,392.00	2,920,608.00	20.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,531,172.00	14,531,172.00	576,381.85	11,698,248.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(14,431,247.00)	(14,431,247.00)	(576,381.85)	(11,557,202.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,431,247.00)	(14,431,247.00)	(576,381.85)	(11,557,202.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	50,745,147.00	50,745,147.00		51,300,618.00	555,471.00	1.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,745,147.00	50,745,147.00		51,300,618.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,745,147.00	50,745,147.00		51,300,618.00		
2) Ending Balance, June 30 (E + F1e)			36,313,900.00	36,313,900.00		39,743,416.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Legally Restricted Balance		9740	36,313,900.00	36,313,900.00		39,743,416.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	99,925.00	99,925.00	0.00	105,075.00	5,150.00	5.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	35,971.00	35,971.00	New
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			99,925.00	99,925.00	0.00	141,046.00	41,121.00	41.2%
TOTAL, REVENUES			99,925.00	99,925.00	0.00	141,046.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	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)
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	50,000.00	50,000.00	994.82	58,700.00	(8,700.00)	-17.4%
Noncapitalized Equipment		4400	100,000.00	100,000.00	6,507.00	112,600.00	(12,600.00)	-12.6%
TOTAL, BOOKS AND SUPPLIES			150,000.00	150,000.00	7,501.82	171,300.00	(21,300.00)	-14.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	1,186.20	5,000.00	(5,000.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	81,172.00	81,172.00	26,165.28	142,556.00	(61,384.00)	-75.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			81,172.00	81,172.00	27,351.48	147,556.00	(66,384.00)	-81.8%
<b>CAPITAL OUTLAY</b>								
Land		6100	1,300,000.00	1,300,000.00	0.00	1,300,000.00	0.00	0.0%
Land Improvements		6170	1,000,000.00	1,000,000.00	6,540.00	1,000,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	12,000,000.00	12,000,000.00	534,988.55	9,079,392.00	2,920,608.00	24.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			14,300,000.00	14,300,000.00	541,528.55	11,379,392.00	2,920,608.00	20.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			14,531,172.00	14,531,172.00	576,381.85	11,698,248.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	39,743,416.00
Total, Restricted Balance		39,743,416.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,015,000.00	3,015,000.00	1,117,487.54	3,015,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,015,000.00	3,015,000.00	1,117,487.54	3,015,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	385,127.00	385,127.00	130,320.23	412,707.00	(27,580.00)	-7.2%
3) Employee Benefits		3000-3999	209,484.00	209,484.00	69,966.84	221,453.00	(11,969.00)	-5.7%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	50,000.00	50,000.00	1,800.59	75,261.00	(25,261.00)	-50.5%
6) Capital Outlay		6000-6999	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,644,611.00	1,644,611.00	202,087.66	1,709,421.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,370,389.00	1,370,389.00	915,399.88	1,305,579.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	90,000.00	90,000.00	0.00	90,000.00	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			(90,000.00)	(90,000.00)	0.00	(90,000.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,280,389.00	1,280,389.00	915,399.88	1,215,579.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,502,842.00	2,502,842.00		2,797,781.00	294,939.00	11.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,502,842.00	2,502,842.00		2,797,781.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,502,842.00	2,502,842.00		2,797,781.00		
2) Ending Balance, June 30 (E + F1e)			3,783,231.00	3,783,231.00		4,013,360.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,783,231.00	3,783,231.00		4,013,360.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	3,000,000.00	3,000,000.00	1,117,487.54	3,000,000.00	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			3,015,000.00	3,015,000.00	1,117,487.54	3,015,000.00	0.00	0.0%
TOTAL, REVENUES			3,015,000.00	3,015,000.00	1,117,487.54	3,015,000.00		
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	324,713.00	324,713.00	109,965.46	347,498.00	(22,785.00)	-7.0%
Clerical, Technical and Office Salaries		2400	60,414.00	60,414.00	20,354.77	65,209.00	(4,795.00)	-7.9%

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)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			385,127.00	385,127.00	130,320.23	412,707.00	(27,580.00)	-7.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	100,408.00	100,408.00	33,026.70	104,597.00	(4,189.00)	-4.2%
OASDI/Medicare/Alternative		3301-3302	28,160.00	28,160.00	9,484.45	30,045.00	(1,885.00)	-6.7%
Health and Welfare Benefits		3401-3402	56,978.00	56,978.00	19,208.45	60,799.00	(3,821.00)	-6.7%
Unemployment Insurance		3501-3502	1,942.00	1,942.00	656.97	2,079.00	(137.00)	-7.1%
Workers' Compensation		3601-3602	8,175.00	8,175.00	2,916.26	9,233.00	(1,058.00)	-12.9%
OPEB, Allocated		3701-3702	10,677.00	10,677.00	3,613.01	11,439.00	(762.00)	-7.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,144.00	3,144.00	1,061.00	3,261.00	(117.00)	-3.7%
TOTAL, EMPLOYEE BENEFITS			209,484.00	209,484.00	69,966.84	221,453.00	(11,969.00)	-5.7%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	50,000.00	50,000.00	1,800.59	75,261.00	(25,261.00)	-50.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,000.00	50,000.00	1,800.59	75,261.00	(25,261.00)	-50.5%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	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)
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,644,611.00	1,644,611.00	202,087.66	1,709,421.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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	90,000.00	90,000.00	0.00	90,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			90,000.00	90,000.00	0.00	90,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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)			(90,000.00)	(90,000.00)	0.00	(90,000.00)		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	4,013,360.00
Total, Restricted Balance		4,013,360.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	15,000.00	15,000.00	0.00	50,000.00	35,000.00	233.3%
5) TOTAL, REVENUES			15,000.00	15,000.00	0.00	50,000.00		
<b>B. EXPENDITURES</b>								
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	550,809.35	832,000.00	(832,000.00)	New
5) Services and Other Operating Expenditures		5000-5999	75,000.00	75,000.00	18,835.59	141,605.00	(66,605.00)	-88.8%
6) Capital Outlay		6000-6999	4,000,000.00	4,000,000.00	1,242,376.85	3,206,780.00	793,220.00	19.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,075,000.00	4,075,000.00	1,812,021.79	4,180,385.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,060,000.00)	(4,060,000.00)	(1,812,021.79)	(4,130,385.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,060,000.00)	(4,060,000.00)	(1,812,021.79)	(4,130,385.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,770,535.00	6,770,535.00		22,121,054.00	15,350,519.00	226.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,770,535.00	6,770,535.00		22,121,054.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,770,535.00	6,770,535.00		22,121,054.00		
2) Ending Balance, June 30 (E + F1e)			2,710,535.00	2,710,535.00		17,990,669.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Legally Restricted Balance		9740	2,710,535.00	2,710,535.00		17,990,669.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	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%
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%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	0.00	50,000.00	35,000.00	233.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	15,000.00	0.00	50,000.00	35,000.00	233.3%
<b>TOTAL, REVENUES</b>			15,000.00	15,000.00	0.00	50,000.00		
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>BOOKS AND SUPPLIES</b>								
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	24,353.55	82,000.00	(82,000.00)	New
Noncapitalized Equipment		4400	0.00	0.00	526,455.80	750,000.00	(750,000.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	550,809.35	832,000.00	(832,000.00)	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	4,975.59	20,000.00	(20,000.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	75,000.00	75,000.00	13,860.00	121,605.00	(46,605.00)	-62.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			75,000.00	75,000.00	18,835.59	141,605.00	(66,605.00)	-88.8%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	103,780.00	103,780.00	(103,780.00)	New
Buildings and Improvements of Buildings		6200	4,000,000.00	4,000,000.00	1,138,596.85	3,103,000.00	897,000.00	22.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,000,000.00	4,000,000.00	1,242,376.85	3,206,780.00	793,220.00	19.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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			4,075,000.00	4,075,000.00	1,812,021.79	4,180,385.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	17,990,669.00
Total, Restricted Balance		17,990,669.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	4,722,000.00	4,722,000.00	0.00	4,719,000.00	(3,000.00)	-0.1%
5) TOTAL, REVENUES			4,722,000.00	4,722,000.00	0.00	4,719,000.00		
<b>B. EXPENDITURES</b>								
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	105,000.00	105,000.00	66,471.54	157,300.00	(52,300.00)	-49.8%
5) Services and Other Operating Expenditures		5000-5999	683,100.00	683,100.00	94,998.64	780,100.00	(97,000.00)	-14.2%
6) Capital Outlay		6000-6999	500,000.00	500,000.00	7,031.37	506,000.00	(6,000.00)	-1.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	210,675.00	210,675.00	194,596.75	210,675.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,498,775.00	1,498,775.00	363,098.30	1,654,075.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,223,225.00	3,223,225.00	(363,098.30)	3,064,925.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	3,502,000.00	3,502,000.00	0.00	3,502,000.00	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			(3,502,000.00)	(3,502,000.00)	0.00	(3,502,000.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(278,775.00)	(278,775.00)	(363,098.30)	(437,075.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,914,710.00	1,914,710.00		2,004,584.00	89,874.00	4.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,914,710.00	1,914,710.00		2,004,584.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,914,710.00	1,914,710.00		2,004,584.00		
2) Ending Balance, June 30 (E + F1e)			1,635,935.00	1,635,935.00		1,567,509.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,635,935.00	1,635,935.00		1,567,509.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	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		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	4,700,000.00	4,700,000.00	0.00	4,700,000.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	22,000.00	22,000.00	0.00	19,000.00	(3,000.00)	-13.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,722,000.00	4,722,000.00	0.00	4,719,000.00	(3,000.00)	-0.1%
<b>TOTAL, REVENUES</b>			4,722,000.00	4,722,000.00	0.00	4,719,000.00		
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	5,000.00	2,468.29	15,000.00	(10,000.00)	-200.0%
Noncapitalized Equipment		4400	100,000.00	100,000.00	64,003.25	142,300.00	(42,300.00)	-42.3%
TOTAL, BOOKS AND SUPPLIES			105,000.00	105,000.00	66,471.54	157,300.00	(52,300.00)	-49.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	683,100.00	683,100.00	94,998.64	780,100.00	(97,000.00)	-14.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			683,100.00	683,100.00	94,998.64	780,100.00	(97,000.00)	-14.2%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	7,031.37	6,000.00	(6,000.00)	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	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			500,000.00	500,000.00	7,031.37	506,000.00	(6,000.00)	-1.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	33,792.00	33,792.00	17,713.75	33,792.00	0.00	0.0%
Other Debt Service - Principal		7439	176,883.00	176,883.00	176,883.00	176,883.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			210,675.00	210,675.00	194,596.75	210,675.00	0.00	0.0%
TOTAL, EXPENDITURES			1,498,775.00	1,498,775.00	363,098.30	1,654,075.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	3,502,000.00	3,502,000.00	0.00	3,502,000.00	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			3,502,000.00	3,502,000.00	0.00	3,502,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(3,502,000.00)	(3,502,000.00)	0.00	(3,502,000.00)		



Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	1,567,509.00
Total, Restricted Balance		1,567,509.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	40,600.00	40,600.00	0.00	37,750.00	(2,850.00)	-7.0%
4) Other Local Revenue		8600-8799	15,457,398.00	15,457,398.00	0.00	14,836,624.00	(620,774.00)	-4.0%
5) TOTAL, REVENUES			15,497,998.00	15,497,998.00	0.00	14,874,374.00		
<b>B. EXPENDITURES</b>								
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	15,497,998.00	15,497,998.00	0.00	15,824,272.00	(326,274.00)	-2.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,497,998.00	15,497,998.00	0.00	15,824,272.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	(949,898.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	(949,898.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,677,120.00	23,677,120.00		23,424,237.00	(252,883.00)	-1.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,677,120.00	23,677,120.00		23,424,237.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,677,120.00	23,677,120.00		23,424,237.00		
2) Ending Balance, June 30 (E + F1e)			23,677,120.00	23,677,120.00		22,474,339.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	23,677,120.00	23,677,120.00		22,474,339.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	36,500.00	36,500.00	0.00	34,000.00	(2,500.00)	-6.8%
Other Subventions/In-Lieu Taxes		8572	4,100.00	4,100.00	0.00	3,750.00	(350.00)	-8.5%
TOTAL, OTHER STATE REVENUE			40,600.00	40,600.00	0.00	37,750.00	(2,850.00)	-7.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	14,225,923.00	14,225,923.00	0.00	13,598,649.00	(627,274.00)	-4.4%
Unsecured Roll		8612	850,000.00	850,000.00	0.00	875,000.00	25,000.00	2.9%
Prior Years' Taxes		8613	12,225.00	12,225.00	0.00	11,225.00	(1,000.00)	-8.2%
Supplemental Taxes		8614	232,250.00	232,250.00	0.00	224,750.00	(7,500.00)	-3.2%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	137,000.00	137,000.00	0.00	127,000.00	(10,000.00)	-7.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,457,398.00	15,457,398.00	0.00	14,836,624.00	(620,774.00)	-4.0%
TOTAL, REVENUES			15,497,998.00	15,497,998.00	0.00	14,874,374.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	7,825,000.00	7,825,000.00	0.00	8,695,000.00	(870,000.00)	-11.1%
Bond Interest and Other Service Charges		7434	7,672,998.00	7,672,998.00	0.00	7,129,272.00	543,726.00	7.1%
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)			15,497,998.00	15,497,998.00	0.00	15,824,272.00	(326,274.00)	-2.1%
TOTAL, EXPENDITURES			15,497,998.00	15,497,998.00	0.00	15,824,272.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								

Description	Resource Codes	Object Codes	Original Budget (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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	22,474,339.00
Total, Restricted Balance		22,474,339.00

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)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	11,100.36	11,100.36	11,251.14	11,726.95	626.59	6.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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%
<b>4. Total, District Regular ADA</b> (Sum of Lines A1 through A3)	11,100.36	11,100.36	11,251.14	11,726.95	626.59	6.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	28.81	28.81	28.81	28.81	0.00	0.0%
b. Special Education-Special Day Class	3.20	3.20	3.20	3.20	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%
<b>g. Total, District Funded County Program ADA</b> (Sum of Lines A5a through A5f)	32.01	32.01	32.01	32.01	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	11,132.37	11,132.37	11,283.15	11,758.96	626.59	6.0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Chico Unified School District  
2022-23 Cash Flow

	Estimated Jul	Estimated Aug	Estimated Sep	Estimated Oct	Estimated Nov	Estimated Dec	Estimated Jan	Estimated Feb	Estimated Mar	Estimated Apr	Estimated May	Estimated Jun	Estimated Accruals	Total	2022-23 1st Interim
A. BEGINNING CASH	55,066,278	55,456,384	43,138,632	44,691,410	38,333,150	34,766,409	64,431,082	67,336,930	57,101,933	47,587,383	56,030,331	61,353,545			
B. RECEIPTS															
Principal Apportionment															
State Aid	2,881,424	2,881,424	5,186,563	5,186,563	5,186,563	5,186,563	5,186,563	4,654,855	4,654,855	4,654,855	4,654,855	4,654,855	4,707,690	59,677,628	59,677,628
EPA	0	0	8,136,667	0	0	8,136,667	0	0	228,939	0	0	5,723,464	668,118	22,893,854	22,893,854
Property Tax	0	0	0	3,012,244	0	25,905,301	7,831,835	301,224	0	11,446,528	7,229,386	4,217,142	301,224	60,244,885	60,244,885
In-Lieu Property Taxes	0	(354,968)	(696,968)	(464,645)	(464,645)	(464,645)	(464,645)	(791,191)	(378,143)	(378,143)	(378,143)	(378,143)	(516,799)	(5,817,579)	(5,817,579)
Federal Revenues	1,237,746	0	0	1,214,490	760,126	675,847	3,112,317	1,018,733	0	7,491,145	2,769,057	280,321	4,316,724	22,876,506	22,876,506
Other State Sources	439,839	811,997	2,093,356	604,917	8,300,512	4,715,922	605,080	675,651	1,552,038	1,454,241	4,341,201	3,443,570	(5,255,968)	23,782,356	23,782,356
Other Local Revenues	568,296	471,022	610,503	665,969	805,981	646,455	2,572,747	604,496	719,087	1,122,254	1,852,992	1,111,117	1,156,979	12,907,899	12,910,296
TOTAL RECEIPTS	5,127,305	3,809,475	15,330,122	10,219,538	14,588,537	44,802,109	18,843,897	6,790,315	6,363,728	25,790,881	20,469,348	19,052,326	5,377,968	196,565,549	196,567,946
C. DISBURSEMENTS															
Salaries & Benefits	(2,223,064)	(11,803,959)	(12,619,206)	(13,963,581)	(14,606,689)	(13,664,322)	(13,664,322)	(13,978,445)	(14,135,506)	(13,978,445)	(13,978,445)	(14,135,506)	(4,309,685)	(157,061,176)	(157,061,176)
Operating Expenditures	(1,190,524)	(4,216,963)	(2,014,972)	(2,300,761)	(4,069,726)	(2,441,836)	(4,069,726)	(2,848,808)	(1,220,918)	(2,848,808)	(2,441,836)	(5,697,617)	(5,334,768)	(40,697,262)	(40,697,262)
TOTAL DISBURSEMENTS	(3,413,588)	(16,020,922)	(14,634,178)	(16,264,342)	(18,676,416)	(16,106,158)	(17,734,049)	(16,827,253)	(15,356,424)	(16,827,253)	(16,420,280)	(19,833,123)	(9,644,453)	(197,758,438)	(197,758,438)
D. OTHER FINANCING															
Interfund Transfers															
Transfers In	0	0	0	0	0	0	1,796,000	0	0	0	1,796,000	0	0	3,592,000	3,592,000
Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Sources	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING	0	0	0	0	0	0	1,796,000	0	0	0	1,796,000	0	0	3,592,000	3,592,000
INTERFUND BORROWING															
Due From Other Funds (9310)	378,572	0	0	0	488,693	0	0	0	0	0	0	0	0	0	0
Due To Other Funds (9610)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING	378,572	0	0	0	488,693	0	0	0	0	0	0	0	0	0	0
PY PRIOR YEAR															
Deferred Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Accounts Receivable															
State Aid - PY	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Federal A/R	838,854	0	0	342,826	0	0	0	124,644	0	0	0	0	0	1,306,324	1,306,324
Other State A/R	32,701	0	733,470	108,698	32,445	923,593	0	199,151	0	1,173	0	0	0	2,031,231	2,031,231
Other Local A/R	230,643	109,355	139,658	13,374	0	45,130	0	0	0	0	0	0	0	538,160	538,160
Accounts Payable															
Prior Year Adjustments	0	0	0	0	0	0	0	(521,854)	(521,854)	(521,854)	(521,854)	(521,854)	0	(2,609,269)	(2,609,269)
In-Lieu	0	(4,563)	0	(778,355)	0	0	0	0	0	0	0	0	0	(782,918)	(782,918)
Salaries & Benefits	(1,944,816)	0	0	0	0	0	0	0	0	0	0	0	0	(1,944,816)	(1,944,816)
Operating A/P	(859,565)	(211,098)	(16,293)	0	0	0	0	0	0	0	0	0	0	(1,086,956)	(1,086,956)
TOTAL PRIOR YEAR	(1,702,182)	(106,306)	856,835	(313,457)	32,445	968,723	0	(198,059)	(521,854)	(520,681)	(521,854)	(521,854)	0	(2,548,244)	0
E. NET INCREASE/DECREASE (B - C + D)	390,106	(12,317,752)	1,552,778	(6,358,260)	(3,566,741)	29,664,673	2,905,848	(10,234,997)	(9,514,550)	8,442,947	5,323,214	(1,302,650)	(4,266,486)	(149,133)	2,401,508
F. ENDING CASH (A + E)	55,456,384	43,138,632	44,691,410	38,333,150	34,766,409	64,431,082	67,336,930	57,101,933	47,587,383	56,030,331	61,353,545	60,050,895			
Auditor's Ending Cash	-	-	0	0	0	0	0	0	0	0	0	0			
Variance	55,456,384	43,138,632	44,691,410	38,333,150	34,766,409	64,431,082	67,336,930	57,101,933	47,587,383	56,030,331	61,353,545	60,050,895			

\*\*Notes for Original Budget:

1. Total Other Federal Revenues: Less Deferred Revenue (\$2,605,731.27)
2. Total Other State Revenues: Less STRS On-behalf (\$7,368,162) and Deferred Rev (\$3,070,210)
3. Total Other Local Revenues: Less Deferred Revenue (\$110,796)
4. Salaries and Benefits Expenditures: Less STRS On-behalf (\$7,368,162)

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

### 1A. Calculating the District's ADA Variances

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

#### Estimated Funded ADA

Fiscal Year	Budget Adoption		First Interim		Percent Change	Status
	Budget		Projected Year Totals			
	(Form 01CS, Item 1A)		(Form AI, Lines A4 and C4)			
Current Year (2022-23)						
District Regular	11,100.36		11,726.95			
Charter School	0.00		0.00			
<b>Total ADA</b>	<b>11,100.36</b>		<b>11,726.95</b>		<b>5.6%</b>	<b>Not Met</b>
1st Subsequent Year (2023-24)						
District Regular	10,968.32		11,549.83			
Charter School						
<b>Total ADA</b>	<b>10,968.32</b>		<b>11,549.83</b>		<b>5.3%</b>	<b>Not Met</b>
2nd Subsequent Year (2024-25)						
District Regular	10,934.20		11,362.98			
Charter School						
<b>Total ADA</b>	<b>10,934.20</b>		<b>11,362.98</b>		<b>3.9%</b>	<b>Not Met</b>

### 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 budget adoption 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)

At Original Budget, the current statute of greater of current year or prior year was used. As a result of the signed State budget for 22-23, the District was able to utilize a 3-year rolling ADA average for funding. This 3-year rolling average was utilized in 22-23, 23-24, & 24-25.



2. **CRITERION: Enrollment**

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

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

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2022-23)	District Regular	11,794.00	2.6%	Not Met
	Charter School			
	<b>Total Enrollment</b>	<b>11,794.00</b>		
1st Subsequent Year (2023-24)	District Regular	11,632.00	3.2%	Not Met
	Charter School			
	<b>Total Enrollment</b>	<b>11,632.00</b>		
2nd Subsequent Year (2024-25)	District Regular	11,515.00	3.7%	Not Met
	Charter School			
	<b>Total Enrollment</b>	<b>11,515.00</b>		

**2B. Comparison of District Enrollment to the Standard**

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

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

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

At Original Budget, enrollment was anticipated to continue to decline. Based on preliminary CBEDS values as of November 3, 2022, the District's enrollment has increased. With this new baseline for 22-23, the subsequent years continue to decline slightly but are still higher than originally anticipated in June 2022.

### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA		Enrollment		Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)		CBEDS Actual (Form 01CS, Item 2A)		
Third Prior Year (2019-20)	District Regular	11,848	12,362		
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>11,848</b>	<b>12,362</b>		<b>95.8%</b>
Second Prior Year (2020-21)	District Regular	11,814	11,911		
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>11,814</b>	<b>11,911</b>		<b>99.2%</b>
First Prior Year (2021-22)	District Regular	11,069	11,996		
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>11,069</b>	<b>11,996</b>		<b>92.3%</b>
Historical Average Ratio:					95.8%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>					<b>96.3%</b>

#### 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	11,251	12,098			
	Charter School	0				
	<b>Total ADA/Enrollment</b>	<b>11,251</b>	<b>12,098</b>		<b>93.0%</b>	<b>Met</b>
1st Subsequent Year (2023-24)	District Regular	11,220	12,000			
	Charter School					
	<b>Total ADA/Enrollment</b>	<b>11,220</b>	<b>12,000</b>		<b>93.5%</b>	<b>Met</b>
2nd Subsequent Year (2024-25)	District Regular	11,165	11,941			
	Charter School					
	<b>Total ADA/Enrollment</b>	<b>11,165</b>	<b>11,941</b>		<b>93.5%</b>	<b>Met</b>

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

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

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

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

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue			
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2022-23)	125,824,026.00	142,816,367.00	13.5%	Not Met
1st Subsequent Year (2023-24)	130,790,583.00	150,611,879.00	15.2%	Not Met
2nd Subsequent Year (2024-25)	134,935,538.00	153,950,475.00	14.1%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

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

At Original Budget, only COLA was incorporated. For 1st Interim, the statutory COLA plus the augmentation was utilized, which equals 13.26%. Additionally, the District saw a higher UPP% which increased LCFF revenues. This increase in the base ADA amounts ripples through to 23-24 and 24-25.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	89,924,254.80	98,812,847.63	91.0%
Second Prior Year (2020-21)	89,952,826.22	98,243,742.75	91.6%
First Prior Year (2021-22)	91,230,093.19	100,156,399.71	91.1%
	Historical Average Ratio:		91.2%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.2% to 94.2%	88.2% to 94.2%	88.2% to 94.2%

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	Total Expenditures		
	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2022-23)	104,406,363.00	117,508,492.00	88.9%	Met
1st Subsequent Year (2023-24)	105,436,613.00	117,823,515.00	89.5%	Met
2nd Subsequent Year (2024-25)	106,361,294.00	119,401,899.00	89.1%	Met

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

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

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

Explanation:  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2022-23)	23,530,392.00	25,482,237.00	8.3%	Yes
1st Subsequent Year (2023-24)	16,607,362.00	13,740,897.00	-17.3%	Yes
2nd Subsequent Year (2024-25)	16,607,362.00	13,740,897.00	-17.3%	Yes

Explanation:  
(required if Yes)

For 22-23, the projected federal revenues have increased due to carry over associated with Title I, Title II, Title IV, and 21st Century. For 23-24, the projected federal revenues have decreased due to the final spending of the COVID relief funding.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2022-23)	24,777,140.00	34,220,728.00	38.1%	Yes
1st Subsequent Year (2023-24)	21,832,938.00	21,943,322.00	.5%	No
2nd Subsequent Year (2024-25)	21,807,803.00	21,930,275.00	.6%	No

Explanation:  
(required if Yes)

For 22-23, the state projected revenues have increased due to the transportation funding which reimburses for 60% of transportation expenditures. This new funding stream was not available at Original Budget. Additionally, the Arts, Music, and Instructional Materials Discretionary grant funding has now been included at 1st interim. This funding was not budgeted for at Original Budget.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2022-23)	12,644,236.00	13,021,092.00	3.0%	No
1st Subsequent Year (2023-24)	12,224,236.00	12,453,355.00	1.9%	No
2nd Subsequent Year (2024-25)	12,224,236.00	12,453,355.00	1.9%	No

Explanation:  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2022-23)	16,156,754.00	16,993,800.00	5.2%	Yes
1st Subsequent Year (2023-24)	11,932,014.00	11,090,306.00	-7.1%	Yes
2nd Subsequent Year (2024-25)	12,032,014.00	11,145,306.00	-7.4%	Yes

Explanation:  
(required if Yes)

For 22-23, the projected expenses for books and supplies has increased over Original Budget due to the budgeting of carry over dollars. For 23-24 and 24-25, there was a shift in how COVID relief dollars are being spent. There is increased spending in the books and supplies category.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2022-23)	14,486,271.00	17,211,276.00	18.8%	Yes
1st Subsequent Year (2023-24)	13,923,749.00	15,051,955.00	8.1%	Yes
2nd Subsequent Year (2024-25)	14,337,890.00	15,997,128.00	11.6%	Yes

Explanation:  
(required if Yes)

For 22-23, the projected expenses for services has increased over Original Budget due to the budgeting of carry over dollars as well as a one-time insurance assessment payment. For 23-24 and 24-25, there is greater expense related to the expansion of the ELOP program. Additionally, utilities (water, garbage, and power) have increased significantly more than originally anticipated.

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

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DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	60,951,768.00	72,724,057.00	19.3%	Not Met
1st Subsequent Year (2023-24)	50,664,536.00	48,137,574.00	-5.0%	Met
2nd Subsequent Year (2024-25)	50,639,401.00	48,124,527.00	-5.0%	Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2022-23)	30,643,025.00	34,205,076.00	11.6%	Not Met
1st Subsequent Year (2023-24)	25,855,763.00	26,142,261.00	1.1%	Met
2nd Subsequent Year (2024-25)	26,369,904.00	27,142,434.00	2.9%	Met

---

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

---

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

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

**Explanation:**

Federal Revenue

(linked from 6A

if NOT met)

For 22-23, the projected federal revenues have increased due to carry over associated with Title I, Title II, Title IV, and 21st Century. For 23-24, the projected federal revenues have decreased due to the final spending of the COVID relief funding.

**Explanation:**

Other State Revenue

(linked from 6A

if NOT met)

For 22-23, the state projected revenues have increased due to the transportation funding which reimburses for 60% of transportation expenditures. This new funding stream was not available at Original Budget. Additionally, the Arts, Music, and Instructional Materials Discretionary grant funding has now been included at 1st interim. This funding was not budgeted for at Original Budget.

**Explanation:**

Other Local Revenue

(linked from 6A

if NOT met)

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

**Explanation:**

Books and Supplies

(linked from 6A

if NOT met)

For 22-23, the projected expenses for books and supplies has increased over Original Budget due to the budgeting of carry over dollars. For 23-24 and 24-25, there was a shift in how COVID relief dollars are being spent. There is increased spending in the books and supplies category.

**Explanation:**

Services and Other Exps

(linked from 6A

if NOT met)

For 22-23, the projected expenses for services has increased over Original Budget due to the budgeting of carry over dollars as well as a one-time insurance assessment payment. For 23-24 and 24-25, there is greater expense related to the expansion of the ELOP program. Additionally, utilities (water, garbage, and power) have increased significantly more than originally anticipated.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

		First Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	Status
Required Minimum Contribution			
1. OMMA/RMA Contribution	5,075,011.05	5,843,053.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		5,380,756.00	

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

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

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

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	8.2%	12.6%	16.6%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>2.7%</b>	<b>4.2%</b>	<b>5.5%</b>

**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)	1,571,812.00	117,508,492.00	N/A	Met
1st Subsequent Year (2023-24)	6,948,196.00	117,823,515.00	N/A	Met
2nd Subsequent Year (2024-25)	8,221,436.00	119,401,899.00	N/A	Met

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

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

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

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



9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2022-23)	55,792,778.00	Met
1st Subsequent Year (2023-24)	60430440	Met
2nd Subsequent Year (2024-25)	65514944	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)	60,050,895.00	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

**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

<sup>1</sup> 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.

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

<sup>3</sup> 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.)	11,251.14	11,219.92	11,164.87
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

**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):

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

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

Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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)	205,126,600.00	191,991,272.00	194,980,891.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	205,126,600.00	191,991,272.00	194,980,891.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,153,798.00	5,759,738.16	5,849,426.73

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
6,153,798.00	5,759,738.16	5,849,426.73

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**10C. Calculating the District's Available Reserve Amount**

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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)	6,153,798.00	5,759,738.00	5,849,427.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	10,572,636.00	18,516,611.00	26,588,566.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00		
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)	16,726,434.00	24,276,349.00	32,437,993.00
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.15%	12.64%	16.64%
<b>District's Reserve Standard</b>				
<b>(Section 10B, Line 7):</b>		<b>6,153,798.00</b>	<b>5,759,738.16</b>	<b>5,849,426.73</b>
Status:		Met	Met	Met

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**10D. Comparison of District Reserve Amount to the Standard**

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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 budget adoption by more than five percent?

No

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

**S3. Temporary Interfund Borrowings**

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

No

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

**S4. Contingent Revenues**

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

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 budget adoption.

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2022-23)	(23,830,595.00)	(27,212,260.00)	14.2%	3,381,665.00	Not Met
1st Subsequent Year (2023-24)	(25,194,815.00)	(28,823,380.00)	14.4%	3,628,565.00	Not Met
2nd Subsequent Year (2024-25)	(25,571,703.00)	(29,411,907.00)	15.0%	3,840,204.00	Not Met

<b>1b. Transfers In, General Fund *</b>					
Current Year (2022-23)	3,592,000.00	3,592,000.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	3,699,760.00	3,697,060.00	-.1%	(2,700.00)	Met
2nd Subsequent Year (2024-25)	3,810,753.00	3,807,972.00	-.1%	(2,781.00)	Met

<b>1c. Transfers Out, General Fund *</b>					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	543,803.00	0.00	-100.0%	(543,803.00)	Not Met
2nd Subsequent Year (2024-25)	605,884.00	0.00	-100.0%	(605,884.00)	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

The Special Education program continues to grow. As a result, additional expenses were necessary to continue the program. Additionally, there were one-time funds utilized in 21-22 of which those expenses are now part of Resource 6500 within Special Education.

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

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

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

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

Fund 13 (Nutrition Services) is fiscally solvent and no longer needs a transfer out from the General Fund.

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

**Project Information:**  
(required if YES)

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## S6. Long-term Commitments

Identify all existing and new multi-year commitments<sup>1</sup> 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.

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

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

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

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

Yes

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

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				
General Obligation Bonds	21	Property Taxes	Fund 52,58,59,60,62,64 - object 7433	200,205,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

CEC 0% Interest Loan (solar)	5 yrs	Unrestricted General Fund dollars	Fund 01, res 0000, object 7439	1,109,448
Bus replacement loan (8 buses)	3 yrs	Unrestricted General Fund dollars	Fund 01, res 7230, object 7439	270,339
Lassen Ave property	9 yrs	RDA Dollars (Fund 42)	Fund 42, res 9494, object 7439	1,915,000
<b>TOTAL:</b>				203,499,787

	Prior Year (2021-22) Annual Payment (P & I)	Current Year (2022-23) Annual Payment (P & I)	1st Subsequent Year (2023-24) Annual Payment (P & I)	2nd Subsequent Year (2024-25) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	19,163,581	14,941,874	15,495,572	13,203,436
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

CEC 0% Interest Loan (solar)	246,544	246,544	246,544	246,544
Bus replacement loan (8 buses)	96,771	96,771	96,771	96,771
Lassen Ave property	16,828	210,674	209,766	209,736



Total Annual Payments:	19,523,724	15,495,863	16,048,653	13,756,487
Has total annual payment increased over prior year (2021-22)?	No	No	No	No

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

---

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes

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

No

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

No

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)

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.

Budget Adoption

(Form 01CS, Item S7A)

First Interim

37,841,679.00	37,841,679.00
0.00	0.00
37,841,679.00	37,841,679.00

Actuarial	Actuarial
Jun 30, 2021	Jun 30, 2021

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)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

	0.00
	0.00
	0.00

Data must be entered.

Data must be entered.

Data must be entered.

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

2,692,428.00	2,987,416.00
2,606,980.00	2,846,807.00
2,633,757.00	2,887,503.00

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)

1,966,402.00	2,071,631.00
1,966,402.00	2,071,631.00
1,966,402.00	2,071,631.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

158	158
158	158
158	158

4. Comments:



---

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

---

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

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

No

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

n/a

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

n/a

- 2 Self-Insurance Liabilities

Budget Adoption

(Form 01CS, Item S7B)

First Interim

- a. Accrued liability for self-insurance programs


- b. Unfunded liability for self-insurance programs

- 3 Self-Insurance Contributions

Budget Adoption

(Form 01CS, Item S7B)

First Interim

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)


- b. Amount contributed (funded) for self-insurance programs

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)


- 4 Comments:

--

**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	764.4	784.6	785.6	786.6

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

Sep 21, 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:

Sep 21, 2022

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

Yes

If Yes, date of budget revision board adoption:

Dec 14, 2022

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2023

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)?

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

- 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
12,873,929	12,873,929	12,873,929
100.0%	100.0%	100.0%
702.0%	0.0%	0.0%

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

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

No
----

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

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

- 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
1,334,648	1,361,886	1,382,036
2.0%	2.0%	2.0%

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	Yes	Yes
No	No	No

**Certificated (Non-management) - Other**

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

None.

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	553.8	566.5	570.5	574.1

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

Yes

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

**Negotiations Settled Since Budget Adoption**

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

Sep 21, 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:

Sep 21, 2022

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

Yes

If Yes, date of budget revision board adoption:

Dec 14, 2022

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2023

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)?

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

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
9,599,298	9,599,298	9,599,298
96.0%	96.0%	96.0%
7.0%	0.0%	0.0%

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

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

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
515,611	526,134	536,819
2.0%	2.0%	2.0%

**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	Yes	Yes
No	No	No

**Classified (Non-management) - Other**

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

None.


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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

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	88.6	92.1	93.6	94.1

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

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 Budget Adoption**

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

1,005,128

1,005,128

1,005,128

Total cost of salary settlement

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

One year deal for 22-23.  
7.02% increase to salary  
schedule & employer medical  
contribution.

N/A

N/A

**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

1,342,835

1,342,835

1,342,835

3. Percent of H&W cost paid by employer

81.0%

81.0%

81.0%

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

7.0%

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

118,968

120,158

121,359

3. Percent change in step and column over prior year

1.0%

1.0%

1.0%

**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

0

0

0

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

0.0%

0.0%

0.0%



S9.

**Status of Other Funds**

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

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

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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.

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**ADDITIONAL FISCAL INDICATORS**

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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?

No

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

No

**A5.** Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

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

No

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

Yes

**A8.** Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

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

No

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

**Comments:**  
(optional)

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	205,126,600.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	25,463,737.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	55,000.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	3,646,160.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	343,315.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	190,814.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				4,235,289.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				175,427,574.00
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				11,283.15
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,547.75
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			145,305,493.55	13,159.98
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			145,305,493.55	13,159.98
B. Required effort (Line A.2 times 90%)			130,774,944.20	11,843.98

C. Current year expenditures (Line I.E and Line II.B)	175,427,574.00	15,547.75
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.		
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00

**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 5,868,474.00
2. Contracted general administrative positions not paid through payroll  
a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00  
b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 155,675,843.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.77%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

- Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00  
Retain supporting documentation.

**B. Abnormal or Mass Separation Costs (required)**

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 6,335,770.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 3,787,056.00



3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	78,750.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	186,777.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	645,120.06
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	11,033,473.06
9. Carry-Forward Adjustment (Part IV, Line F)	(46,578.23)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,986,894.83

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	128,221,533.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	15,960,915.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	20,962,277.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,328,595.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	55,000.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,002,288.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	8,253.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	3,595,262.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	16,466,817.94
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	1,042,181.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,846,134.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,154,747.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	195,644,002.94

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19)	5.64%
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**D. Preliminary Proposed Indirect Cost Rate**(For final approved fixed-with-carry-forward rate for use in 2024-25 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))

(Line A10 divided by Line B19)	5.62%
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**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	11,033,473.06
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	643,690.01
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.04%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.04%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.04%) times Part III, Line B19); zero if positive	(139,734.70)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(139,734.70)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.57%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-69867.35) is applied to the current year calculation and the remainder (\$-69867.35) is deferred to one or more future years:	5.60%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-46578.23) is applied to the current year calculation and the remainder (\$-93156.47) is deferred to one or more future years:	5.62%
LEA request for Option 1, Option 2, or Option 3	3
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(46,578.23)

Approved  
indirect cost  
rate: 6.04%

Highest rate  
used in any  
program: 6.04%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	2,396,841.00	140,000.00	5.84%
01	3010	3,403,842.00	200,000.00	5.88%
01	3182	215,408.00	13,000.00	6.04%
01	3212	2,774,972.00	165,000.00	5.95%
01	3213	5,358,667.00	250,000.00	4.67%
01	3227	334,339.00	16,717.00	5.00%
01	3308	21,408.00	1,292.00	6.04%
01	3310	2,577,530.00	155,682.00	6.04%
01	3311	35,616.00	2,151.00	6.04%
01	3315	118,715.00	7,170.00	6.04%
01	3326	139,322.00	8,415.00	6.04%
01	3550	107,461.00	5,356.00	4.98%
01	4035	634,676.00	38,000.00	5.99%
01	4124	1,301,711.00	63,806.00	4.90%
01	4127	296,067.00	16,000.00	5.40%
01	4203	143,334.00	8,000.00	5.58%
01	5630	71,457.00	4,200.00	5.88%
01	5632	53,925.00	3,000.00	5.56%
01	5634	81,146.00	4,696.00	5.79%
01	6010	1,395,087.00	36,331.00	2.60%
01	6053	254,743.00	15,386.00	6.04%
01	6128	186,196.00	11,246.00	6.04%
01	6266	168,129.00	10,154.00	6.04%
01	6387	602,450.00	36,387.00	6.04%
01	6388	1,483,355.00	60,471.00	4.08%
01	6500	28,547,655.00	1,724,277.00	6.04%
01	6536	84,301.00	5,091.00	6.04%
01	6537	600,342.00	36,260.00	6.04%
01	6546	675,271.00	40,786.00	6.04%
01	6547	1,087,219.00	65,668.00	6.04%
01	6690	163,353.00	9,867.00	6.04%
01	6762	105,000.00	6,342.00	6.04%
01	7311	20,523.00	1,239.00	6.04%
01	7388	181,868.00	10,500.00	5.77%
01	7412	435,909.00	26,328.00	6.04%
01	7413	163,421.00	9,870.00	6.04%
01	7810	425,620.00	19,438.00	4.57%

01	8150	5,531,924.00	334,127.00	6.04%
12	6105	1,836,073.00	110,898.00	6.04%
13	5310	4,879,057.00	261,029.00	5.35%
13	5320	273,316.00	14,622.00	5.35%

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	51,671.00	0.00	0.00	(386,675.00)				
Other Sources/Uses Detail					3,592,000.00	0.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	110,898.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(51,671.00)	275,777.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	90,000.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	3,502,000.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	51,671.00	(51,671.00)	386,675.00	(386,675.00)	3,592,000.00	3,592,000.00		

Chico Unified (61424) - 1st Interim LCFF Calculator							v.23.2b	PY1	v.23.2b	11/10/2022	CY				
LOCAL CONTROL FUNDING FORMULA							2021-22		2022-23						
LCFF ENTITLEMENT CALCULATION															
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage			
	5.07%		0.00%		53.13% 53.13%			13.26%		0.00%		56.27% 56.27%			
	ADA	Base	Grade Span	Supplemental	Concentration	Total		ADA	Base	Grade Span	Supplemental	Concentration	Total		
	Grades TK-3	3,632.83	\$ 8,093	\$ 842	\$ 949	\$ -	\$ 35,908,437	3,533.46	\$ 9,166	\$ 953	\$ 1,139	\$ 84	\$ 40,074,117		
	Grades 4-6	2,610.17	8,215		873	-	23,721,051	2,597.02	9,304		1,047	77	27,081,404		
Grades 7-8	1,850.95	8,458		899	-	17,318,827	1,805.78	9,580		1,078	79	19,389,049			
Grades 9-12	3,765.96	9,802	255	1,069	-	41,898,728	3,822.70	11,102	289	1,282	94	48,804,319			
Subtract Necessary Small School ADA and Funding		-		-		-		-		-		-			
Total Base, Supplemental, and Concentration Grant		\$ 103,412,225		\$ 4,019,159		\$ 118,847,043		\$ 116,289,355		\$ 4,472,149		\$ 135,348,889			
NSS Allowance		-				-		-				-			
TOTAL BASE		11,859.90		\$ 103,412,225		\$ 4,019,159		\$ 11,415,659		\$ -		\$ 118,847,043			
ADD ONS:															
Targeted Instructional Improvement Block Grant						\$ 523,290		\$ 523,290							
Home-to-School Transportation (COLA added commencing 2023-24)						629,271		629,271							
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-		-							
Transitional Kindergarten (Commencing 2022-23 )								497,338							
ECONOMIC RECOVERY TARGET PAYMENT							-		-						
LCFF ENTITLEMENT							\$ 119,999,604		\$ 136,998,788						
STATE AID CALCULATION															
Miscellaneous Adjustments						-		-							
Adjusted LCFF Entitlement						119,999,604		136,998,788							
Local Revenue (including RDA)						(45,428,426)		(54,427,306)							
Gross State Aid						\$ 74,571,178		\$ 82,571,482							
MINIMUM STATE AID CALCULATION															
			12-13 Rate	2021-22 ADA	N/A					12-13 Rate	2022-23 ADA	N/A			
2012-13 RL/Charter Gen BG adjusted for ADA			\$ 5,320.83	11,859.90	\$ 63,104,512		\$ 5,320.83			11,758.96	\$ 62,567,427				
2012-13 NSS Allowance (deficit)			\$ -		-						-				
Minimum State Aid Adjustments					-						-				
Less Current Year Property Taxes/In-Lieu					(45,428,426)						(54,427,306)				
Subtotal State Aid for Historical RL/Charter General BG					17,676,086						8,140,121				
Categorical funding from 2012-13 net of fair share reduction					10,293,591						10,293,591				
Charter School Categorical Block Grant adjusted for ADA			-	-	-		-			-	-				
Minimum State Aid Guarantee Before Proration Factor					27,969,677						18,433,712				
Proration Factor					0.00%						0.00%				
Minimum State Aid Guarantee					\$ 27,969,677						\$ 18,433,712				
CHARTER SCHOOL MINIMUM STATE AID OFFSET															
LCFF Entitlement						-		-							
Minimum State Aid plus Property Taxes including RDA						-		-							
Offset						-		-							
Minimum State Aid Prior to Offset						-		-							
Total Minimum State Aid with Offset						-		-							
GROSS STATE AID						\$ 74,571,178		\$ 82,571,482							
ADDITIONAL STATE AID						\$ -		\$ -							
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)							\$ 119,999,604		\$ 136,998,788						
Change Over Prior Year			5.46%	6,211,311			14.17%			16,999,184					
LCFF Entitlement Per ADA					10,118						11,651				
Per-ADA Change Over Prior Year			5.48%	526			15.15%			1,533					
Basic Aid Status (school districts only)					Non-Basic Aid						Non-Basic Aid				
LCFF SOURCES INCLUDING EXCESS TAXES															
			Increase	2021-22			Increase			2022-23					
State Aid			-7.61%	(3,853,721)	\$ 46,815,481		27.47%			12,862,147	\$ 59,677,628				
Education Protection Account					27,755,697						22,893,854				
Property Taxes Net of In-Lieu Transfers			3.07%	1,351,195	45,428,426		19.81%			8,998,880	54,427,306				
Charter In-Lieu Taxes			0.00%	-	-		0.00%			-	-				
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)			-2.20%	(2,502,526)	\$ 119,999,604		18.22%			21,861,027	\$ 136,998,788				



Chico Unified (61424) - 1st Interim LCFF Calculator		v.23.2b		CY1		v.23.2b		CY2						
LOCAL CONTROL FUNDING FORMULA		2023-24						2024-25						
LCFF ENTITLEMENT CALCULATION														
		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		
Calculation Factors		5.38%		0.00%		58.55% 58.55%		4.02%		0.00%		58.33% 58.33%		
		ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3		3,442.45	\$ 9,659	\$ 1,005	\$ 1,249	\$ 246	\$ 41,856,152	3,341.19	\$ 10,047	\$ 1,045	\$ 1,294	\$ 240	\$ 42,186,129	
Grades 4-6		2,541.61	9,805		1,148	226	28,413,715	2,482.82	10,199		1,190	221	28,824,479	
Grades 7-8		1,767.45	10,095		1,182	233	20,343,468	1,733.13	10,501		1,225	227	20,716,693	
Grades 9-12		3,830.33	11,699	304	1,406	277	52,420,060	3,837.85	12,169	316	1,457	270	54,542,518	
Subtract Necessary Small School ADA and Funding		-	-	-			-	-	-	-			-	
Total Base, Supplemental, and Concentration Grant			\$ 120,824,550	\$ 4,624,082	\$ 14,690,035	\$ 2,894,728	\$ 143,033,395		\$ 123,793,612	\$ 4,704,303	\$ 14,990,567	\$ 2,781,337	\$ 146,269,819	
NSS Allowance			-				-		-				-	
TOTAL BASE		11,581.84	\$ 120,824,550	\$ 4,624,082	\$ 14,690,035	\$ 2,894,728	\$ 143,033,395	11,394.99	\$ 123,793,612	\$ 4,704,303	\$ 14,990,567	\$ 2,781,337	\$ 146,269,819	
ADD ONS:														
Targeted Instructional Improvement Block Grant								\$ 523,290	\$ 523,290					
Home-to-School Transportation (COLA added commencing 2023-24)								663,126	689,784					
Small School District Bus Replacement Program (COLA added commencing 2023-24)								-	-					
Transitional Kindergarten (Commencing 2022-23 )								574,489	650,003					
ECONOMIC RECOVERY TARGET PAYMENT								-	-					
LCFF ENTITLEMENT								\$ 144,794,300	\$ 148,132,896					
STATE AID CALCULATION														
Miscellaneous Adjustments								-	-					
Adjusted LCFF Entitlement								144,794,300	148,132,896					
Local Revenue (including RDA)								(54,427,306)	(54,427,306)					
Gross State Aid								\$ 90,366,994	\$ 93,705,590					
MINIMUM STATE AID CALCULATION														
				12-13 Rate	2023-24 ADA	N/A				12-13 Rate	2024-25 ADA	N/A		
2012-13 RL/Charter Gen BG adjusted for ADA				\$ 5,320.83	11,581.84	\$ 61,625,002				\$ 5,320.83	11,394.99	\$ 60,630,805		
2012-13 NSS Allowance (deficit)								-	-					
Minimum State Aid Adjustments								-	-					
Less Current Year Property Taxes/In-Lieu								(54,427,306)	(54,427,306)					
Subtotal State Aid for Historical RL/Charter General BG								7,197,696	6,203,499					
Categorical funding from 2012-13 net of fair share reduction								10,293,591	10,293,591					
Charter School Categorical Block Grant adjusted for ADA				-	-	-				-	-	-		
Minimum State Aid Guarantee Before Proration Factor								17,491,287	16,497,090					
Proration Factor								0.00%	0.00%					
Minimum State Aid Guarantee								\$ 17,491,287	\$ 16,497,090					
CHARTER SCHOOL MINIMUM STATE AID OFFSET														
LCFF Entitlement								-	-					
Minimum State Aid plus Property Taxes including RDA								-	-					
Offset								-	-					
Minimum State Aid Prior to Offset								-	-					
Total Minimum State Aid with Offset								-	-					
GROSS STATE AID								\$ 90,366,994	\$ 93,705,590					
ADDITIONAL STATE AID								\$ -	\$ -					
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)								\$ 144,794,300	\$ 148,132,896					
Change Over Prior Year				5.69%	7,795,512					2.31%	3,338,596			
LCFF Entitlement Per ADA								12,502	13,000					
Per-ADA Change Over Prior Year				7.30%	851					3.98%	498			
Basic Aid Status (school districts only)								Non-Basic Aid	Non-Basic Aid					
LCFF SOURCES INCLUDING EXCESS TAXES														
				Increase	2023-24				Increase		2024-25			
State Aid				8.15%	4,862,975	\$ 64,540,603				2.26%	1,459,143	\$ 65,999,746		
Education Protection Account								25,826,391	27,705,844					
Property Taxes Net of In-Lieu Transfers				0.00%	-	54,427,306				0.00%	-	54,427,306		
Charter In-Lieu Taxes				0.00%	-	-				0.00%	-	-		
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)				3.55%	4,862,975	\$ 144,794,300				1.01%	1,459,143	\$ 148,132,896		

Chico Unified School District  
2022-23 First Interim

UNRESTRICTED GENERAL FUND

**MULTI-YEAR PROJECTION**

		2022-23 Projected Budget	Change	2023-24 Projected Budget	Change	2024-25 Projected Budget
<b>REVENUES</b>						
Local Control Funding Formula	8010-8099	136,998,788	7,795,512	144,794,300	3,338,596	148,132,896
Federal Sources	8100-8299	25,000	(25,000)	0	0	0
Other State Revenues	8300-8599	3,573,925	(5,307)	3,568,618	(9,358)	3,559,259
Other Local Revenues	8600-8799	2,102,851	(567,737)	1,535,114	0	1,535,114
<b>TOTAL REVENUES</b>		<b>142,700,564</b>	<b>7,197,468</b>	<b>149,898,032</b>	<b>3,329,238</b>	<b>153,227,269</b>
<b>EXPENDITURES</b>						
Certificated Salaries	1000-1999	53,893,255	2,852,464	56,745,719	683,092	57,428,811
Classified Salaries	2000-2999	16,251,821	282,901	16,534,722	326,559	16,861,282
Employee Benefits	3000-3999	34,261,287	94,884	34,356,171	170,295	34,526,467
Books and Supplies	4000-4999	4,208,584	(826,237)	3,382,347	65,000	3,447,347
Services, Other Operating Expenses	5000-5999	9,862,102	(346,036)	9,516,066	334,783	9,850,849
Capital Outlay	6000-6999	2,314,406	(2,048,244)	266,162	0	266,162
	7100-7299					
Other Outgo	7400-7499	665,965	0	665,965	0	665,965
Direct Support/Indirect Costs	7300-7399	(3,948,928)	305,291	(3,643,637)	(1,347)	(3,644,984)
<b>TOTAL EXPENDITURES</b>		<b>117,508,492</b>	<b>315,023</b>	<b>117,823,515</b>	<b>1,578,383</b>	<b>119,401,899</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>						
		25,192,072	6,882,444	32,074,516	1,750,854	33,825,371
<b>OTHER FINANCING SOURCES/USES</b>						
Interfund Transfers						
a) In	8910-8929	3,592,000	105,060	3,697,060	110,912	3,807,972
b) Out	7610-7629	0	0	0	0	0
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	(27,212,260)	(1,611,120)	(28,823,380)	(588,527)	(29,411,907)
<b>TOTAL OTHER FINANCING SOURCES/USES</b>		<b>(23,620,260)</b>	<b>(1,506,060)</b>	<b>(25,126,320)</b>	<b>(477,615)</b>	<b>(25,603,935)</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>						
		1,571,812	5,376,384	6,948,196	1,273,240	8,221,436
<b>Beginning Fund Balance</b>						
		37,376,135		38,947,947		45,896,143
<b>Ending Fund Balance</b>						
		38,947,947		45,896,143		54,117,579
<b>Components of Fund Balance:</b>						
<b>a) Nonspendable</b>						
Revolving Cash		25,200		25,200		25,200
Stores		171,242		171,242		171,242
Prepaid Expenditures		1,282,207		1,282,207		1,282,207
<b>b) Restricted</b>						
		0		0		0
<b>c) Committed</b>						
		0		0		0
STRS & PERS volatility		4,000,000		4,000,000		4,000,000
Enrollment & Attendance volatility		5,000,000		5,000,000		5,000,000
Transitional Kindergarten implementation		1,500,000		1,500,000		1,500,000
Unexpected/Increased costs related to Special Ed		4,000,000		4,000,000		4,000,000
<b>d) Assigned</b>						
Board Reserve - 2%		4,102,532		3,839,825		3,899,618
Board Reserve - 2018-19 One-time Funds		1,801,319		1,801,319		1,801,319
ERATE Carryover		339,013		0		0
15-16 One-time Funds Carryover		0		0		0
17-18 One-time Funds Carryover		0		0		0
Fair Market Value of Cash		0		0		0
Site Allocations Carryover		0		0		0
<b>e) Unassigned/Unappropriated</b>						
3% Required Reserve		6,153,798		5,759,738		5,849,427
<b>Unappropriated Fund Balance</b>		<b>10,572,636</b>		<b>18,516,611</b>		<b>26,588,566</b>

## MULTI-YEAR ASSUMPTIONS

	2023-24 Changes	2024-25 Changes
<b>REVENUES</b>		
<b>Local Control Funding Formula</b>		
COLA	5.38%	4.02%
COLA Suspension & Base Grant Proration Factor	0.0000%	0.0000%
Projected CBEDS Enrollment	12,000	11,941
Projected P2 ADA	11,251.93	11,196.88
Prior Year P2 ADA	11,283.15	11,251.93
Change in Yr. to Yr. ADA	(31.22)	(55.05)
<b>Federal Revenues</b>		
Loss of Forest Reserve Revenue	(25,000)	0
<b>Total Change in Federal Revenues</b>	(25,000)	0
<b>Other State Revenues</b>		
Unrestricted Lottery - Change in ADA	(5,307)	(9,358)
One-time Mandate Payment	0	0
<b>Total Change in Other State Revenues</b>	(5,307)	(9,358)
<b>Other Local Revenues</b>		
Tuition - International Students	0	0
Interest	0	0
Rental Income - Lassen property	(93,031)	
Electric Bus Purchase - Carl Moyer Grant	(400,000)	
ERATE Reimbursement	(74,706)	0
<b>Total Change in Other Local Revenues</b>	(567,737)	0
<b>TOTAL CHANGE TO REVENUES</b>	(598,044)	(9,358)
<b>EXPENDITURES</b>		
<b>Certificated Salaries</b>		
Adjust Teacher FTE -2 for Decreased Enrollment of 98 in 23-24	(124,760)	0
Adjust Teacher FTE -1 for Decreased Enrollment of 59 in 24-25	0	(62,380)
Estimated Step/Column Increases	1,077,865	1,134,914
Salary savings from retirements (CUTA est 20 FTE in 22-23, 20 in 23-24)	(700,000)	(700,000)
Assistant Principals @ large elementary schools	52,270	52,270
TK Implementation (1 teacher in 23-24, 1 teacher in 24-25)	58,288	58,288
Oakbridge Teachers	477,157	0
Additional LCAP positions	2,200,000	200,000
WASC - E/A	(12,500)	0
One-time AFC teacher payments	(196,856)	0
Certificated Staff Moving Classrooms due to Construction	15,000	0
Jr. High coaching stipends	6,000	0
<b>Total Change in Certificated Salaries</b>	2,852,464	683,092
<b>Classified Salaries</b>		
Estimated Step Increases	325,036	330,694
Salary savings from retirements (CSEA 9 FTE 23-24 and 9 FTE 24-25)	(85,500)	(85,500)
TK Implementation (12:1 ratio)	31,365	31,365
Jr. High coaching stipends	12,000	0
Add'l Custodian for New Classrooms due to Construction	0	50,000
<b>Total Change in Classified Salaries</b>	282,901	326,559
<b>Employee Benefits</b>		
Benefits Adjusted for FTE change due to Enrollment in 23-24	(67,605)	0
Benefits Adjusted for FTE change due to Enrollment in 24-25	0	(33,802)
Benefit Increase from Estimated Step/Column Increases - Certificated	275,987	290,595
Benefit savings from retirements (CUTA est 20 FTE in 22-23, 20 in 23-24)	(179,235)	(179,235)
Benefit savings from retirements (CSEA 9 FTE 23-24 and 9 FTE 24-25)	(32,409)	(31,896)
Benefit Increase from Estimated Step/Column Increases - Classified	123,205	123,366
Benefit Increase from addition of AP's at elementary schools	20,379	20,379
Inc STRS Rates (19.10% 22-23), (19.10% 23-24), (19.10% 24-25)	0	0
Inc PERS Rates (25.37% 22-23), (25.20% 23-24), (24.60% 24-25)	(27,628)	(99,208)
UI Rate Change (.50% 22-23), (.20% 23-24), (.20% 24-25)	(210,435)	0
Certificated Jr. High coaching stipends	390	0
Classified Jr. High coaching stipends	1,525	0
Oakbridge Teachers	197,062	0
TK Implementation (1 teacher in 23-24; 1 teacher in 24-25)	32,755	32,755
TK Implementation (8.5 hrs in 23-24; 8.5 hrs in 24-25)	11,889	11,701
One-time AFC teacher payments	(50,996)	0
Add'l Custodian for New Classrooms due to Construction	0	35,643
<b>Total Change in Employee Benefits</b>	94,884	170,295
<b>Books and Supplies</b>		

2021-22 Site Discretionary Carryover (res 0009)	(535,972)	0
2021-22 Safe Schools Carryover (res 0030)	(104,100)	0
2015-16 One-time Funding Spending Plan	(61,318)	0
2017-18 One-time Funding Spending Plan - Playgrounds	(39,047)	0
2018-19 One-time Funding	0	0
ERATE One-time expenditures	(190,000)	0
Technology - Student Devices	100,000	50,000
WASC supplies	(5,000)	0
TK classroom expansion - one-time dollars for start-up	0	0
All Day K Start-up Supplies (\$1,300 per class for 2 years)	(20,800)	0
Increase in Textbook Budget	0	0
Fuel - Estimated Cost Increase	30,000	15,000
<b>Total Change in Books and Supplies</b>	<b>(826,237)</b>	<b>65,000</b>
<b>Services, Other Operating Expenses</b>		
Election costs - even years in November	(150,000)	100,000
Utilities Increases	115,200	118,524
Property & Liability Estimated Increase 8% + Add'l Buildings	107,647	116,259
2015-16 One-time Funding Spending Plan	0	
2017-18 One-time Funding Spending Plan - Playgrounds	0	
2018-19 One-time Funding	(20,173)	
ERATE One-time expenditures	(1,685)	
Shade Structures Project (res 0830)	(74,700)	
One-time insurance assessment	(295,000)	
WASC team travel	(27,325)	0
<b>Total Change in Services, Other Oper. Expenses</b>	<b>(346,036)</b>	<b>334,783</b>
<b>Capital Outlay</b>		
ERATE One-time expenditures	0	0
Shade Structures Project (res 0830)	(1,508,244)	0
Bus Replacement	250,000	
Electric Bus Purchase - Carl Moyer Grant	(400,000)	
Corp Yard security fencing	(390,000)	
DO Safety Improvements/Renovation	0	
<b>Total Change in Capital Outlay</b>	<b>(2,048,244)</b>	<b>0</b>
<b>Other Outgo</b>		
2018-19 One-time Funding - Payoff Debt Early	0	
<b>Total Change in Other Outgo</b>	<b>0</b>	<b>0</b>
<b>Direct Support/Indirect Costs</b>		
Changes to Indirect Costs-GF	0	0
Changes to Indirect Costs- Due to End of Grants	305,291	(1,347)
<b>Total Change in Direct Support/Indirect Costs</b>	<b>305,291</b>	<b>(1,347)</b>
<b>TOTAL CHANGES IN EXPENDITURES</b>	<b>315,023</b>	<b>1,578,383</b>
<b>OTHER FINANCING SOURCES/USES</b>		
<b>Interfund Transfers</b>		
a) In	105,060	110,912
b) Out		
Nutrition Services Contribution		
--Deficit Spending	0	
--Step/Column plus payroll benefits	0	0
	0	0
<b>Other Sources/Uses</b>		
a) Sources	0	0
b) Uses	0	0
<b>Contributions to Restricted Programs</b>		
Special Ed contribution for federal One-Time ARP dollars	(22,700)	0
Special Ed contribution for step & column and PERS/STRS increases	(618,548)	(592,554)
Routine Restricted to 3% requirement	394,060	(89,689)
Additional teachers, aides, & supplies for new classes	(555,739)	(180,000)
Spec Ed staffing from one-time funding	(423,101)	0
Change in AB 602 dollars from the SELPA	(284,737)	384,106
BCOE Special Ed Billback	(100,355)	(110,390)
<b>Total Change in Contributions</b>	<b>(1,611,120)</b>	<b>(588,527)</b>
<b>TOTAL CHANGES IN OTHER FINANCING SOURCES</b>	<b>(1,506,060)</b>	<b>(477,615)</b>



RESTRICTED GENERAL FUND

MULTI-YEAR PROJECTION						
		2022-23 Projected Budget	Change	2023-24 Projected Budget	Change	2024-25 Projected Budget
REVENUES						
Local Control Funding Formula	8010-8099	0	0	0	0	0
Federal Sources	8100-8299	25,457,237	(11,716,340)	13,740,897	0	13,740,897
Other State Revenues	8300-8599	30,646,803	(12,272,099)	18,374,704	(3,688)	18,371,016
Other Local Revenues	8600-8799	10,918,241	0	10,918,241	0	10,918,241
TOTAL REVENUES		67,022,281	(23,988,439)	43,033,842	(3,688)	43,030,154
EXPENDITURES						
Certificated Salaries	1000-1999	22,974,240	(2,433,351)	20,540,889	418,067	20,958,956
Classified Salaries	2000-2999	11,605,401	407,649	12,013,050	296,125	12,309,175
Employee Benefits	3000-3999	25,443,334	(1,818,467)	23,624,867	95,307	23,720,174
Books and Supplies	4000-4999	12,785,216	(5,077,257)	7,707,959	(10,000)	7,697,959
Services, Other Operating Expenses	5000-5999	7,349,174	(1,813,285)	5,535,889	610,390	6,146,279
Capital Outlay	6000-6999	2,894,943	(2,410,350)	484,593	0	484,593
	7100-7299					
Other Outgo	7400-7499	1,003,547	0	1,003,547	0	1,003,547
Direct Support/Indirect Costs	7300-7399	3,562,253	(305,291)	3,256,962	1,347	3,258,309
TOTAL EXPENDITURES		87,618,108	(13,450,351)	74,167,757	1,411,236	75,578,992
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(20,595,827)	(10,538,087)	(31,133,914)	(1,414,924)	(32,548,839)
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	0	0	0	0	0
b) Out	7610-7629	0	0	0	0	0
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	27,212,260	1,611,120	28,823,380	588,527	29,411,907
TOTAL OTHER FINANCING SOURCES/USES		27,212,260	1,611,120	28,823,380	588,527	29,411,907
NET INCREASE (DECREASE) IN FUND BALANCE		6,616,433	(8,926,967)	(2,310,534)	(826,398)	(3,136,932)
Beginning Fund Balance		10,228,398		16,844,831		14,534,297
Ending Fund Balance		16,844,831		14,534,297		11,397,365
Components of Fund Balance:						
b) Restricted		16,844,831		14,534,297		11,397,365
Unappropriated Fund Balance		0		0		0

	2023-24 Changes	2024-25 Changes
<b>Federal Revenues</b>		
ESSER II (resc 3212)	(2,939,972)	0
ESSER III (resc 3213)	(3,562,277)	0
ESSER III - LL (res 3214)	(1,558,738)	0
ESSER II (res 3216)	(208,403)	0
GEER II (res 3217)	(273,482)	0
State Reserve Emerg Needs (res 3218)	(135,107)	0
State Reserve LL (res 3219)	(1,339,040)	0
ARP IDEA Preschool (res 3308)	(22,700)	0
ARP Homeless (res 5632)	(56,925)	0
Title I Carryover (res 3010)	(914,798)	0
Title II Carryover (res 4035)	(227,180)	0
21st Century Carryover (rsc 4124)	(377,405)	0
Title IV Carryover (rsc 4127)	(100,313)	0
<b>Total Federal Revenues</b>	(11,716,340)	0
<b>Other State Revenues</b>		
CTEIG Grant (rsc 6387)	(115,297)	0
Strong Workforce Carryover (rsc 6388)	(1,003,299)	0
ASES Carryover (rsc 6010)	(125,648)	0
PreK Planning & Implementation (res 6053)	(270,129)	0
IEEEP (res 6128)	(197,442)	0
Educator Effectiveness (res 6266)	(620,565)	0
Restricted Lottery (res 6300)	(2,092)	(3,688)
Arts/Music/Materials Discretionary BG (res 6762)	(7,393,684)	0
Rural Bus Pilot Grant (rsc 9129)	(34,956)	0
LLMF COVID-19 Funds (rsc 7388)	0	0
A-G Completion (res 7412 & 7413)	(158,882)	0
IPI Grant (resc 7422)	(2,246,305)	0
ELO Grant (rsc 7425)	0	0
Ethnic Studies (res 7814)	(103,800)	0
<b>Total State Revenues</b>	(12,272,099)	(3,688)
<b>Other Local Revenues</b>		
Placeholder	0	0
Rural Bus Pilot Grant (rsc 9129)	0	0
<b>Total Local Revenues</b>	0	0
<b>Certificated Salaries</b>		
ESSER II (resc 3212)	(1,881,016)	0
ESSER III (resc 3213)	1,249,311	0
ESSER III - LL (res 3214)	(1,062,480)	0
ESSER II (res 3216)	780	0
State Reserve Emerg Needs (res 3218)	(81,076)	0
State Reserve LL (res 3219)	(783,145)	0
ARP Homeless (res 5632)	(4,000)	0
21st Century Carryover (rsc 4124)	(233,632)	0
Title I Carryover (res 3010)	(310,000)	0
Title IV Carryover (rsc 4127)	(61,489)	0
ASES Carryover (rsc 6010)	(125,648)	0
IEEEP (res 6128)	0	0
Educator Effectiveness (res 6266)	775,666	26,945
Spec Ed Learning Recovery (res 6537)	(40,000)	0
A-G Completion (res 7412 & 7413)	(432,730)	0
ELO Grant (rsc 7425)	(42,045)	0
Teachers for new Special Ed classrooms	200,000	100,000
Project Specialist - Special Ed	114,132	0
Estimated Step/Column Increases Special Ed	284,021	291,122
<b>Total Change in Certificated Salaries</b>	(2,433,351)	418,067
<b>Classified Salaries</b>		
ESSER III (resc 3213)	128,097	0
GEER II (res 3217)	(85,878)	0
State Reserve LL (res 3219)	(7,303)	
ARP Homeless (res 5632)	(1,000)	
ELO Grant (rsc 7425)	(1,219)	
IEEEP (res 6128)	0	
ADR (res 6536)	0	0
Spec Ed Learning Recovery (res 6537)	(6,146)	
Aides for new Special Ed classrooms	180,000	90,000
Estimated Step/Column Increases Special Ed	201,098	206,125
<b>Total Change in Classified Salaries</b>	407,649	296,125
<b>Employee Benefits</b>		
Special Ed Impact - Inc STRS Rates (19.10% 22-23 & 23-24 & 24-25)	0	0
Special Ed Impact - Inc PERS Rates (25.37% 22-23), (25.20% 23-24) , (24.60% 24-25)	(15,521)	(56,130)

ESSER II (resc 3212)	(674,227)	0
ESSER III (resc 3213)	585,976	0
ESSER III - LL (res 3214)	(387,896)	0
ESSER II (res 3216)	(209,183)	0
GEER II (res 3217)	(187,604)	0
State Reserve Emerg Needs (res 3218)	(53,223)	0
State Reserve LL (res 3219)	(548,592)	0
ARP Homeless (res 5632)	(1,289)	0
21st Century Carryover (rsc 4124)	(125,801)	0
Title IV Carryover (rsc 4127)	(33,110)	0
IEEEP (res 6128)	0	0
Educator Effectiveness (res 6266)	(45,622)	0
ADR (res 6536)	0	0
Spec Ed Learning Recovery (res 6537)	(12,039)	0
A-G Completion (res 7412 & 7413)	(166,600)	0
ELO Grant (rsc 7425)	(10,293)	0
Title I Carryover (res 3010)	(124,000)	0
Project Specialist - Special Ed	41,607	0
Estimated Step/Column Increases Special Ed - Certificated	72,724	74,542
Estimated Step/Column Increases Special Ed - Classified	76,226	76,895
<b>Total Change in Employee Benefits</b>	<b>(1,818,467)</b>	<b>95,307</b>

**Books and Supplies**

Spec Ed classroom setup	20,000	(10,000)
Restricted Lottery Carryover (res 6300)	(1,204,973)	0
Rural Bus Pilot Grant (rsc 9129)	(34,956)	0
Title I Carryover (rsc 3010)	(203,691)	0
Title IV Carryover (rsc 4127)	0	0
ASES Carryover (rsc 6010)	0	0
PreK Planning & Implementation (res 6053)	(140,928)	0
IEEEP (res 6128)	(59,200)	0
CTEIG Grant (rsc 6387)	(108,730)	0
Strong Workforce Grant Carryover (rsc 6388)	(546,151)	0
Spec Ed Learning Recovery (res 6537)	(24,167)	0
ADR (res 6536)	(20,000)	0
ESSER II (resc 3212)	(214,729)	0
ESSER III (resc 3213)	(3,222,680)	0
ESSER III - LL (res 3214)	(108,362)	0
ESSER II (res 3216)	0	0
State Reserve Emerg Needs (res 3218)	(808)	0
State Reserve LL (res 3219)	0	0
ARP Homeless (res 5632)	(47,636)	0
Arts/Music/Materials Discretionary BG (res 6762)	3,000,000	0
LLMF COVID-19 Funds (rsc 7388)	(180,000)	0
IPI Grant (resc 7422)	(1,490,069)	0
ELO Grant (rsc 7425)	(11,255)	0
Ethnic Studies (res 7814)	(103,800)	0
Donations Carryover (rsc 9024)	(375,122)	0
<b>Total Change in Books and Supplies</b>	<b>(5,077,257)</b>	<b>(10,000)</b>

**Services, Other Operating Expenses**

Routine Restricted Maintenance Carryover	(232,998)	0
Restricted Lottery Carryover (res 6300)	0	0
ELOP (res 2600)	500,000	500,000
ESSER II (resc 3212)	(5,000)	0
ESSER III (resc 3213)	(683,000)	0
Title I Carryover (rsc 3010)	(225,000)	0
Title II Carryover (rsc 4035)	(214,240)	0
Title IV Carryover (rsc 4127)	0	0
ASES carryover (rsc 6010)	0	0
PreK Planning & Implementation (res 6053)	(113,815)	0
IEEEP (res 6128)	(935)	0
Strong Workforce Grant Carryover (rsc 6388)	(300,000)	0
Spec Ed Learning Recovery (res 6537)	(220,950)	0
ADR (res 6536)	(64,301)	0
Arts/Music/Materials Discretionary BG (res 6762)	(85,000)	0
LLMF COVID-19 Funds (rsc 7388)	(1,868)	0
IPI Grant (resc 7422)	(2,400)	0
ELO Grant (rsc 7425)	(64,133)	0
Donations Carryover (rsc 9024)	(200,000)	0
Increase in SELPA billback for regional services	100,355	110,390
MAA Carryover (rsc 9087)	0	0
<b>Total Change in Services, Other Oper. Expenses</b>	<b>(1,813,285)</b>	<b>610,390</b>

**Capital Outlay**

Rural Bus Pilot Grant (rsc 9129)	0	0
Strong Workforce (rsc 6388)	(100,000)	0
IPI Grant (resc 7422)	(753,836)	0
ESSER III (resc 3213)	(1,556,514)	0
<b>Total Change in Capital Outlay</b>	<b>(2,410,350)</b>	<b>0</b>

**Other Outgo**

COPS Debt Schedule	0	0
<b>Total Change in Other Outgo</b>	<b>0</b>	<b>0</b>

**Indirect Costs**

ESSER II (resc 3212)	(165,000)	0
ESSER III (resc 3213)	(63,467)	0
Title I Carryover (rsc 3010)	(52,107)	0
Title II Carryover (res 4035)	(12,940)	0
21st Century Carryover (rsc 4124)	(17,972)	0
Title IV Carryover (rsc 4127)	(5,714)	0
PreK Planning & Implementation (res 6053)	(15,386)	0
IEEEP (res 6128)	(11,246)	0
Educator Effectiveness (res 6266)	34,754	1,347
CTEIG Grant (rsc 6387)	(6,567)	0
Strong Workforce Grant Carryover (rsc 6388)	(57,148)	0
ADR (res 6536)	(5,091)	0
Spec Ed Learning Recovery (res 6537)	(36,260)	0
Arts/Music/Materials Discretionary BG (res 6762)	158,550	0
ARP Homeless (res 5632)	(3,000)	0
A-G Completion (res 7412 & 7413)	(36,198)	0
LLMF COVID-19 Funds (rsc 7388)	(10,500)	0
<b>Total Direct Support/Indirect Costs</b>	<b>(305,291)</b>	<b>1,347</b>



OTHER FINANCING SOURCES/USES				
Interfund Transfers				
a) In				
b) Out				
Other Sources/Uses				
a) Sources				
b) Uses				
Contributions to Restricted Programs				
Special Ed contribution for federal One-Time ARP dollars	22,700		0	
Special Ed contribution for step & column and PERS/STRS increases	618,548		592,554	
Routine Restricted to 3% requirement	(394,060)		89,689	
Additional teachers, aides, & supplies for new classes	555,739		180,000	
Spec Ed staffing from one-time funding	423,101		0	
Change in AB 602 dollars from the SELPA	284,737		(384,106)	
BCOE Special Ed Billback	100,355		110,390	
Total Change in Contributions	1,611,120		588,527	
TOTAL CHANGES IN OTHER FINANCING SOURCES	1,611,120		588,527	

Chico Unified School District  
2022-23 First Interim

TOTAL GENERAL FUND

**MULTI-YEAR PROJECTION**

		2022-23 Projected Budget	Change	2023-24 Projected Budget	Change	2024-25 Projected Budget
<b>REVENUES</b>						
Local Control Funding Formula	8010-8099	136,998,788	7,795,512	144,794,300	3,338,596	148,132,896
Federal Sources	8100-8299	25,482,237	(11,741,340)	13,740,897	0	13,740,897
Other State Revenues	8300-8599	34,220,728	(12,277,406)	21,943,322	(13,047)	21,930,275
Other Local Revenues	8600-8799	13,021,092	(567,737)	12,453,355	0	12,453,355
<b>TOTAL REVENUES</b>		209,722,845	(16,790,971)	192,931,874	3,325,549	196,257,423
<b>EXPENDITURES</b>						
Certificated Salaries	1000-1999	76,867,495	419,113	77,286,608	1,101,159	78,387,768
Classified Salaries	2000-2999	27,857,222	690,550	28,547,772	622,684	29,170,457
Employee Benefits	3000-3999	59,704,621	(1,723,582)	57,981,039	265,602	58,246,641
Books and Supplies	4000-4999	16,993,800	(5,903,494)	11,090,306	55,000	11,145,306
Services, Other Operating Expenses	5000-5999	17,211,276	(2,159,321)	15,051,955	945,173	15,997,128
Capital Outlay	6000-6999	5,209,349	(4,458,594)	750,755	0	750,755
	7100-7299					
Other Outgo	7400-7499	1,669,512	0	1,669,512	0	1,669,512
Direct Support/Indirect Costs	7300-7399	(386,675)	0	(386,675)	0	(386,675)
<b>TOTAL EXPENDITURES</b>		205,126,600	(13,135,328)	191,991,272	2,989,619	194,980,891
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>						
		4,596,245	(3,655,643)	940,602	335,930	1,276,532
<b>OTHER FINANCING SOURCES/USES</b>						
Interfund Transfers						
a) In	8910-8929	3,592,000	105,060	3,697,060	110,912	3,807,972
b) Out	7610-7629	0	0	0	0	0
Other Sources/Uses						
a) Sources	8930-8979	0	0	0	0	0
b) Uses	7630-7699	0	0	0	0	0
Contributions to Restricted Programs	8980-8999	0	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES/USES</b>		3,592,000	105,060	3,697,060	110,912	3,807,972
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>						
		8,188,245	(3,550,583)	4,637,662	446,842	5,084,504
<b>Beginning Fund Balance</b>						
		47,604,533		55,792,778		60,430,440
<b>Ending Fund Balance</b>						
		55,792,778		60,430,440		65,514,944
<b>Components of Fund Balance:</b>						
<b>a) Nonspendable</b>						
Revolving Cash		25,200		25,200		25,200
Stores		171,242		171,242		171,242
Prepaid Expenditures		1,282,207		1,282,207		1,282,207
<b>b) Restricted</b>						
		16,844,831		14,534,297		11,397,365
<b>c) Committed</b>						
		0		0		0
STRS & PERS volatility		4,000,000		4,000,000		4,000,000
Enrollment & Attendance volatility		5,000,000		5,000,000		5,000,000
Transitional Kindergarten implementation		1,500,000		1,500,000		1,500,000
Unexpected/Increased costs related to Special Ed		4,000,000		4,000,000		4,000,000
<b>d) Assigned</b>						
		0		0		0
Additional 2% Reserves per Board Policy		4,102,532		3,839,825		3,899,618
Board Reserve - 2018-19 One-time Funds		1,801,319		1,801,319		1,801,319
ERATE Carryover		339,013		0		0
15-16 One-time Funds Carryover		0		0		0
17-18 One-time Funds Carryover		0		0		0
Fair Market Value of Cash		0		0		0
Site Allocations Carryover		0		0		0
<b>e) Unassigned/Unappropriated</b>						
3% Required Reserve		6,153,798		5,759,738		5,849,427
<b>Unappropriated Fund Balance</b>		10,572,636		18,516,611		26,588,566

First Interim  
Projected Totals 2022-23  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

Chico Unified

Butte 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**

<b>CHECKFUND</b> - ( <b>Fatal</b> ) - All FUND codes must be valid.	<b><u>Passed</u></b>
<b>CHECKRESOURCE</b> - ( <b>Warning</b> ) - All RESOURCE codes must be valid.	<b><u>Passed</u></b>
<b>CHK-RS-LOCAL-DEFINED</b> - ( <b>Fatal</b> ) - All locally defined resource codes must roll up to a CDE defined resource code.	<b><u>Passed</u></b>
<b>CHECKGOAL</b> - ( <b>Fatal</b> ) - All GOAL codes must be valid.	<b><u>Passed</u></b>
<b>CHECKFUNCTION</b> - ( <b>Fatal</b> ) - All FUNCTION codes must be valid.	<b><u>Passed</u></b>
<b>CHECKOBJECT</b> - ( <b>Fatal</b> ) - All OBJECT codes must be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxOBJECT</b> - ( <b>Fatal</b> ) - All FUND and OBJECT account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-FDXRS7690xOB8590</b> - ( <b>Fatal</b> ) - 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.	<b><u>Passed</u></b>
<b>CHK-FUNDxRESOURCE</b> - ( <b>Warning</b> ) - All FUND and RESOURCE account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxGOAL</b> - ( <b>Warning</b> ) - All FUND and GOAL account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-A</b> - ( <b>Warning</b> ) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-FUNDxFUNCTION-B</b> - ( <b>Fatal</b> ) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<b><u>Passed</u></b>
<b>CHK-RESOURCExOBJECTA</b> - ( <b>Warning</b> ) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<b><u>Passed</u></b>
<b>CHK-RESOURCExOBJECTB</b> - ( <b>Informational</b> ) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<b><u>Passed</u></b>

**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)** - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
13	0000	8660	(\$5,000.00)

Explanation: Negative interest earned due to reimbursement-based program.

**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**

<b>CS-PROVIDE - (Fatal)</b> - The Criteria and Standards Review (Form 01CSI) has been provided.	<b><u>Passed</u></b>
<b>CASHFLOW-PROVIDE - (Warning)</b> - 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.)	<b><u>Exception</u></b>
<b>MYP-PROVIDE - (Warning)</b> - 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.)	<b><u>Exception</u></b>
<b>MYPIO-PROVIDE - (Warning)</b> - 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.)	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-A - (Warning)</b> - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>CHK-UNBALANCED-B - (Fatal)</b> - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<b><u>Passed</u></b>
<b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.	<b><u>Passed</u></b>
<b>VERSION-CHECK - (Warning)</b> - All versions are current.	<b><u>Passed</u></b>