

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				S
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: March 08, 2023

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION

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

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

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

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals	Projected Year Totals		
		(Form 01CSI, Item 1A)	(Form AI, Lines A4 and C4)		
Current Year (2022-23)					
	District Regular	11,726.95	11,732.68		
	Charter School		0.00		
	Total ADA	11,726.95	11,732.68	0.0%	Met
1st Subsequent Year (2023-24)					
	District Regular	11,549.83	11,536.18		
	Charter School				
	Total ADA	11,549.83	11,536.18	(.1%)	Met
2nd Subsequent Year (2024-25)					
	District Regular	11,362.98	11,313.30		
	Charter School				
	Total ADA	11,362.98	11,313.30	(.4%)	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2022-23)				
District Regular	12,098.00	12,088.00		
Charter School				
Total Enrollment	12,098.00	12,088.00	(.1%)	Met
1st Subsequent Year (2023-24)				
District Regular	12,000.00	11,964.00		
Charter School				
Total Enrollment	12,000.00	11,964.00	(.3%)	Met
2nd Subsequent Year (2024-25)				
District Regular	11,941.00	11,907.00		
Charter School				
Total Enrollment	11,941.00	11,907.00	(.3%)	Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2019-20)			
District Regular	11,848	12,362	
Charter School			
Total ADA/Enrollment	11,848	12,362	95.8%
Second Prior Year (2020-21)			
District Regular	11,814	11,911	
Charter School			
Total ADA/Enrollment	11,814	11,911	99.2%
First Prior Year (2021-22)			
District Regular	11,069	11,996	
Charter School			
Total ADA/Enrollment	11,069	11,996	92.3%
Historical Average Ratio:			95.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.3%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)				
District Regular	11,242	12,088		
Charter School	0			
Total ADA/Enrollment	11,242	12,088	93.0%	Met
1st Subsequent Year (2023-24)				
District Regular	11,163	11,964		
Charter School				
Total ADA/Enrollment	11,163	11,964	93.3%	Met
2nd Subsequent Year (2024-25)				
District Regular	11,109	11,907		
Charter School				
Total ADA/Enrollment	11,109	11,907	93.3%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue			
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2022-23)	142,816,367.00	142,278,575.00	(.4%)	Met
1st Subsequent Year (2023-24)	150,611,879.00	153,216,094.00	1.7%	Met
2nd Subsequent Year (2024-25)	153,950,475.00	154,982,811.00	.7%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

1a. STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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)	91,230,094.00	100,156,400.00	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)	104,339,111.00	117,746,430.00	88.6%	Met
1st Subsequent Year (2023-24)	109,857,587.00	121,268,596.00	90.6%	Met
2nd Subsequent Year (2024-25)	110,391,583.00	122,351,600.00	90.2%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2022-23)	25,482,237.00	24,248,342.00	-4.8%	No
1st Subsequent Year (2023-24)	13,740,897.00	15,343,052.00	11.7%	Yes
2nd Subsequent Year (2024-25)	13,740,897.00	15,343,052.00	11.7%	Yes

Explanation:
(required if Yes)

At First Interim, it was anticipated that all COVID relief funding would be fully expended. However, at Second Interim, it was determined that some dollars will be carried over into 2023-24 and be spent during that fiscal year. This explains the higher revenues in 2023-24.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	34,220,728.00	38,946,722.00	13.8%	Yes
1st Subsequent Year (2023-24)	21,943,322.00	24,063,197.00	9.7%	Yes
2nd Subsequent Year (2024-25)	21,930,275.00	24,050,468.00	9.7%	Yes

Explanation:
(required if Yes)

For 2022-23, Learning Recovery funding was not included at First Interim and has been added at Second Interim. For 2023-24, Prop 28 Arts funding was added at Second Interim. Additionally, the removal of the Learning Recovery funding occurred in 23-24 since these are one-time dollars.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	13,021,092.00	13,525,368.00	3.9%	No
1st Subsequent Year (2023-24)	12,453,355.00	12,879,096.00	3.4%	No
2nd Subsequent Year (2024-25)	12,453,355.00	12,879,096.00	3.4%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	16,993,800.00	16,382,581.00	-3.6%	No
1st Subsequent Year (2023-24)	11,090,306.00	11,452,088.00	3.3%	No
2nd Subsequent Year (2024-25)	11,145,306.00	11,593,489.00	4.0%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	17,211,276.00	19,251,766.00	11.9%	Yes
1st Subsequent Year (2023-24)	15,051,955.00	18,039,775.00	19.9%	Yes
2nd Subsequent Year (2024-25)	15,997,128.00	19,037,761.00	19.0%	Yes

Explanation:
(required if Yes)

In 2022-23, ELOP expansion of services and the Summer ESSER dollars include service contracts with outside agencies. At First Interim, the value in 2023-24 assumed that all the COVID relief funding had been fully expended. However, by Second Interim, it was determined that some of those dollars are carried over into 23-24 to be spent.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	72,724,057.00	76,720,432.00	5.5%	Not Met
1st Subsequent Year (2023-24)	48,137,574.00	52,285,345.00	8.6%	Not Met
2nd Subsequent Year (2024-25)	48,124,527.00	52,272,616.00	8.6%	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	34,205,076.00	35,634,347.00	4.2%	Met
1st Subsequent Year (2023-24)	26,142,261.00	29,491,863.00	12.8%	Not Met
2nd Subsequent Year (2024-25)	27,142,434.00	30,631,250.00	12.9%	Not Met

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

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

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

Explanation:

Federal Revenue

(linked from 6A

if NOT met)

At First Interim, it was anticipated that all COVID relief funding would be fully expended. However, at Second Interim, it was determined that some dollars will be carried over into 2023-24 and be spent during that fiscal year. This explains the higher revenues in 2023-24.

Explanation:

Other State Revenue

(linked from 6A

if NOT met)

For 2022-23, Learning Recovery funding was not included at First Interim and has been added at Second Interim. For 2023-24, Prop 28 Arts funding was added at Second Interim. Additionally, the removal of the Learning Recovery funding occurred in 23-24 since these are one-time dollars.

Explanation:

Other Local Revenue

(linked from 6A

if NOT met)

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

Explanation:

Books and Supplies

(linked from 6A

if NOT met)

Explanation:

Services and Other Exps

(linked from 6A

if NOT met)

In 2022-23, ELOP expansion of services and the Summer ESSER dollars include service contracts with outside agencies. At First Interim, the value in 2023-24 assumed that all the COVID relief funding had been fully expended. However, by Second Interim, it was determined that some of those dollars are carried over into 23-24 to be spent.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

		Second Interim Contribution		Status
		Projected Year Totals		
	Required Minimum Contribution	(Fund 01, Resource 8150, Objects 8900-8999)		
1.	OMMA/RMA Contribution	5,540,974.00	5,837,195.00	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)	5,843,053.00		

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

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

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

8. **CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	14.8%	18.8%	21.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.9%	6.3%	7.3%

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)	932,092.00	117,746,430.00	N/A	Met
1st Subsequent Year (2023-24)	6,375,258.00	121,268,596.00	N/A	Met
2nd Subsequent Year (2024-25)	6,475,972.00	122,351,600.00	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)	58,732,536.00	Met
1st Subsequent Year (2023-24)	63359654.0	Met
2nd Subsequent Year (2024-25)	67341817.0	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)	0.00	Not 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 NOT MET - General fund cash balance is projected to be negative at the end of the current fiscal year. Provide reasons for the negative cash balance and what changes or remedies will be made to ensure that the general fund is solvent and able to satisfy its current year financial obligations.

Explanation:
(required if NOT met)

Estimated June 2023 ending cash balance is \$60,330,161.

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	11,241.84	11,162.66	11,108.95
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

- 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, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	205,745,425.00	198,856,802.00	201,367,047.00
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)	205,745,425.00	198,856,802.00	201,367,047.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,172,362.75	5,965,704.06	6,041,011.41

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
6,172,362.75	5,965,704.06	6,041,011.41

10C. Calculating the District's Available Reserve Amount

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

		Current Year		
Reserve Amounts		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except Line 4)		(2022-23)	(2023-24)	(2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	14,500,000.00	14,500,000.00	14,500,000.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	6,172,363.00	5,965,704.00	6,041,011.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	9,830,408.00	16,960,677.00	23,311,137.00
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)	30,502,771.00	37,426,381.00	43,852,148.00
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.83%	18.82%	21.78%
District's Reserve Standard				
(Section 10B, Line 7):		6,172,362.75	5,965,704.06	6,041,011.41
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

--

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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 first interim projections.

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(27,212,260.00)	(27,456,377.00)	.9%	244,117.00	Met
1st Subsequent Year (2023-24)	(28,823,380.00)	(28,851,891.00)	.1%	28,511.00	Met
2nd Subsequent Year (2024-25)	(29,411,907.00)	(29,537,061.00)	.4%	125,154.00	Met

1b. Transfers In, General Fund *					
Current Year (2022-23)	3,592,000.00	3,692,000.00	2.8%	100,000.00	Met
1st Subsequent Year (2023-24)	3,697,060.00	3,800,060.00	2.8%	103,000.00	Met
2nd Subsequent Year (2024-25)	3,807,972.00	3,911,362.00	2.7%	103,390.00	Met

1c. Transfers Out, General Fund *					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	21	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
TOTAL:				203,499,787

Type of Commitment (continued)	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

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

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)

First Interim
(Form 01CSI, Item S7A) Second Interim

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

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Actuarial	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)

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)

First Interim
(Form 01CSI, Item S7A) Second Interim

0.00	0.00
0.00	0.00
0.00	0.00

- 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)

2,071,631.00	2,071,631.00
2,071,631.00	2,071,631.00
2,071,631.00	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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

No

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

n/a

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

n/a

- 2 Self-Insurance Liabilities

First Interim

(Form 01CSI, Item S7B) Second Interim

- a. Accrued liability for self-insurance programs

- b. Unfunded liability for self-insurance programs

- 3 Self-Insurance Contributions

First Interim

(Form 01CSI, Item S7B) Second Interim

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

- 4 Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	764.4	789.1	800.1	801.1

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

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:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

7. Amount included for any tentative salary schedule increases

--	--	--

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

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

Yes	Yes	Yes
12,445,517	12,445,517	12,445,517
100.0%	100.0%	100.0%
7.0%	0.0%	0.0%

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

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

No

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

--	--	--

If Yes, explain the nature of the new costs:

--

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
1,386,312	1,414,038	1,442,319
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)

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

Yes	Yes	Yes
No	No	No

Certificated (Non-management) - Other

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

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 first interim projections?

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

Yes

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	553.8	579.3	583.3	586.9

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
9,320,158	9,320,158	9,320,158
96.0%	96.0%	96.0%
7.0%	0.0%	0.0%

- 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

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

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

No		
----	--	--

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

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
442,784	450,433	458,417
1.8%	1.8%	1.8%

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

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

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

- 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?

Classified (Non-management) - Other

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

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 first interim projections?

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	88.6	92.1	95.1	94.6

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year

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

1,349,114

1,349,114

1,349,114

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

104,123

105,165

106,216

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?

No

No

No

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.

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

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

No

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

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)

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	120,689,915.00	136,998,788.00	80,601,675.53	136,460,996.00	(537,792.00)	-0.4%
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	3,573,925.00	1,380,374.57	3,608,324.00	34,399.00	1.0%
4) Other Local Revenue		8600-8799	1,886,218.00	2,102,851.00	1,436,383.16	2,348,579.00	245,728.00	11.7%
5) TOTAL, REVENUES			124,916,118.00	142,700,564.00	83,418,433.26	142,442,899.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	50,045,942.00	53,893,255.00	29,675,148.59	54,680,943.00	(787,688.00)	-1.5%
2) Classified Salaries		2000-2999	15,446,931.00	16,251,821.00	8,702,075.67	15,983,980.00	267,841.00	1.6%
3) Employee Benefits		3000-3999	31,851,329.00	34,261,287.00	18,505,685.00	33,674,188.00	587,099.00	1.7%
4) Books and Supplies		4000-4999	4,537,602.00	4,208,584.00	1,287,176.63	4,194,758.00	13,826.00	0.3%
5) Services and Other Operating Expenditures		5000-5999	9,086,807.00	9,862,102.00	6,481,399.96	10,256,789.00	(394,687.00)	-4.0%
6) Capital Outlay		6000-6999	1,709,542.00	2,314,406.00	662,499.25	2,314,406.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	622,794.00	665,965.00	287,268.01	564,858.00	101,107.00	15.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,431,443.00)	(3,948,928.00)	(1,589,027.17)	(3,923,492.00)	(25,436.00)	0.6%
9) TOTAL, EXPENDITURES			109,869,504.00	117,508,492.00	64,012,225.94	117,746,430.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,046,614.00	25,192,072.00	19,406,207.32	24,696,469.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,592,000.00	3,592,000.00	1,858,977.92	3,692,000.00	100,000.00	2.8%
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)	(27,212,260.00)	0.00	(27,456,377.00)	(244,117.00)	0.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,238,595.00)	(23,620,260.00)	1,858,977.92	(23,764,377.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,191,981.00)	1,571,812.00	21,265,185.24	932,092.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	36,913,946.00	37,376,135.00		37,376,135.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,913,946.00	37,376,135.00		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	37,376,135.00		37,376,135.00		
2) Ending Balance, June 30 (E + F1e)			31,721,965.00	38,947,947.00		38,308,227.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,200.00	25,200.00		25,200.00		
Stores		9712	191,134.00	171,242.00		171,242.00		
Prepaid Items		9713	1,222,768.00	1,282,207.00		1,282,207.00		
All Others		9719	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	14,500,000.00	14,500,000.00		14,500,000.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,590,341.00	6,242,864.00		6,326,807.00		
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% 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				
Additional 2% Board Reserve	0000	9780				4,114,909.00		
Board Reserve (2018-19 One-time funds)	0000	9780				1,801,319.00		
ERATE Carry over	0000	9780				410,579.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,688,041.00	6,153,798.00		6,172,363.00		
Unassigned/Unappropriated Amount		9790	4,504,481.00	10,572,636.00		9,830,408.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	61,456,467.00	59,677,628.00	31,695,663.00	59,161,224.00	(516,404.00)	-0.9%
Education Protection Account State Aid - Current Year		8012	13,842,189.00	22,893,854.00	16,273,334.00	22,872,466.00	(21,388.00)	-0.1%
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	670,140.00	100,131.18	670,140.00	0.00	0.0%
Timber Yield Tax		8022	5,480.00	12,531.00	2,535.57	12,531.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	19,612.00	20,546.00	0.00	20,546.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	42,963,869.00	50,550,542.00	28,070,002.92	50,550,542.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,635,532.00	3,647,465.00	3,623,437.85	3,647,465.00	0.00	0.0%
Prior Years' Taxes		8043	95,635.00	107,230.00	75,003.49	107,230.00	0.00	0.0%
Supplemental Taxes		8044	970,706.00	1,157,772.00	516,041.47	1,157,772.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(11,935,991.00)	(10,943,153.00)	(4,232,250.68)	(10,943,153.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	14,051,208.00	15,021,812.00	8,166,647.73	15,021,812.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			125,824,026.00	142,816,367.00	84,290,546.53	142,278,575.00	(537,792.00)	-0.4%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other 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)	(5,817,579.00)	(3,688,871.00)	(5,817,579.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			120,689,915.00	136,998,788.00	80,601,675.53	136,460,996.00	(537,792.00)	-0.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
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%
TOTAL, FEDERAL REVENUE			25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	504,985.00	508,586.00	510,831.00	510,831.00	2,245.00	0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lottery - Unrestricted and Instructional Materials		8560	1,809,300.00	1,947,512.00	866,804.94	1,980,066.00	32,554.00	1.7%
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	1,117,827.00	2,738.63	1,117,427.00	(400.00)	0.0%
TOTAL, OTHER STATE REVENUE			2,314,985.00	3,573,925.00	1,380,374.57	3,608,324.00	34,399.00	1.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	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	187,868.00	202,820.00	90,767.97	202,820.00	0.00	0.0%
Interest		8660	250,000.00	250,000.00	320,523.70	400,000.00	150,000.00	60.0%
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	286,091.00	301,919.10	301,919.00	15,828.00	5.5%
Transportation Fees From Individuals		8675	20,000.00	20,000.00	17,259.84	20,000.00	0.00	0.0%
Interagency Services		8677	377,000.00	370,000.00	194,408.62	333,000.00	(37,000.00)	-10.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	893,070.00	973,940.00	511,503.93	1,090,840.00	116,900.00	12.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
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	2,102,851.00	1,436,383.16	2,348,579.00	245,728.00	11.7%
TOTAL, REVENUES			124,916,118.00	142,700,564.00	83,418,433.26	142,442,899.00	(257,665.00)	-0.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	40,039,469.00	43,438,743.00	23,791,537.46	44,169,466.00	(730,723.00)	-1.7%
Certificated Pupil Support Salaries		1200	3,849,709.00	3,878,981.00	2,157,111.21	3,881,669.00	(2,688.00)	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	5,101,513.00	5,465,900.00	3,177,884.95	5,465,070.00	830.00	0.0%
Other Certificated Salaries		1900	1,055,251.00	1,109,631.00	548,614.97	1,164,738.00	(55,107.00)	-5.0%
TOTAL, CERTIFICATED SALARIES			50,045,942.00	53,893,255.00	29,675,148.59	54,680,943.00	(787,688.00)	-1.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,774,421.00	1,882,316.00	880,586.84	1,772,178.00	110,138.00	5.9%
Classified Support Salaries		2200	5,497,110.00	5,743,604.00	3,088,433.91	5,581,685.00	161,919.00	2.8%
Classified Supervisors' and Administrators' Salaries		2300	1,090,204.00	1,130,907.00	644,934.59	1,132,348.00	(1,441.00)	-0.1%
Clerical, Technical and Office Salaries		2400	5,250,360.00	5,532,539.00	3,067,344.83	5,505,922.00	26,617.00	0.5%
Other Classified Salaries		2900	1,834,836.00	1,962,455.00	1,020,775.50	1,991,847.00	(29,392.00)	-1.5%
TOTAL, CLASSIFIED SALARIES			15,446,931.00	16,251,821.00	8,702,075.67	15,983,980.00	267,841.00	1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,109,510.00	9,713,280.00	5,354,911.02	9,879,794.00	(166,514.00)	-1.7%
PERS		3201-3202	4,040,681.00	4,200,819.00	2,185,300.48	4,115,352.00	85,467.00	2.0%
OASDI/Medicare/Alternative		3301-3302	1,999,645.00	2,138,448.00	1,166,596.46	2,138,070.00	378.00	0.0%
Health and Welfare Benefits		3401-3402	12,141,578.00	12,896,378.00	6,914,073.77	12,536,741.00	359,637.00	2.8%
Unemployment Insurance		3501-3502	332,532.00	357,749.00	195,557.48	360,137.00	(2,388.00)	-0.7%
Workers' Compensation		3601-3602	1,395,360.00	1,587,640.00	867,664.40	1,598,471.00	(10,831.00)	-0.7%
OPEB, Allocated		3701-3702	1,809,601.00	1,966,396.00	1,076,523.40	1,645,438.00	320,958.00	16.3%
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	1,400,577.00	745,057.99	1,400,185.00	392.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			31,851,329.00	34,261,287.00	18,505,685.00	33,674,188.00	587,099.00	1.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	484,266.00	493,751.00	1,867.88	461,431.00	32,320.00	6.5%
Books and Other Reference Materials		4200	867,279.00	419,818.00	17,968.04	420,038.00	(220.00)	-0.1%
Materials and Supplies		4300	2,641,210.00	2,474,336.00	1,084,916.11	2,616,517.00	(142,181.00)	-5.7%
Noncapitalized Equipment		4400	544,847.00	820,679.00	182,424.60	696,772.00	123,907.00	15.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,537,602.00	4,208,584.00	1,287,176.63	4,194,758.00	13,826.00	0.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	139,025.00	175,964.00	76,125.67	187,404.00	(11,440.00)	-6.5%
Dues and Memberships		5300	33,175.00	56,218.00	44,522.02	53,543.00	2,675.00	4.8%
Insurance		5400-5450	1,387,388.00	1,724,307.00	1,429,307.00	1,714,307.00	10,000.00	0.6%
Operations and Housekeeping Services		5500	3,830,000.00	4,060,699.00	2,695,617.82	4,340,699.00	(280,000.00)	-6.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	337,387.00	364,770.00	166,447.11	374,639.00	(9,869.00)	-2.7%
Transfers of Direct Costs		5710	(86,300.00)	(93,550.00)	0.00	(86,994.00)	(6,556.00)	7.0%
Transfers of Direct Costs - Interfund		5750	18,437.00	32,553.00	6,959.88	(7,935.00)	40,488.00	124.4%
Professional/Consulting Services and Operating Expenditures		5800	2,952,695.00	3,054,541.00	1,905,650.78	3,225,276.00	(170,735.00)	-5.6%
Communications		5900	475,000.00	486,600.00	156,769.68	455,850.00	30,750.00	6.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,086,807.00	9,862,102.00	6,481,399.96	10,256,789.00	(394,687.00)	-4.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,293,380.00	1,898,244.00	246,337.41	1,898,244.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	416,162.00	416,162.00	416,161.84	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	2,314,406.00	662,499.25	2,314,406.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
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	322,650.00	163,996.00	221,543.00	101,107.00	31.3%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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	123,272.01	333,448.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			622,794.00	665,965.00	287,268.01	564,858.00	101,107.00	15.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(3,124,354.00)	(3,562,253.00)	(1,435,656.17)	(3,551,201.00)	(11,052.00)	0.3%
Transfers of Indirect Costs - Interfund		7350	(307,089.00)	(386,675.00)	(153,371.00)	(372,291.00)	(14,384.00)	3.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,431,443.00)	(3,948,928.00)	(1,589,027.17)	(3,923,492.00)	(25,436.00)	0.6%
TOTAL, EXPENDITURES			109,869,504.00	117,508,492.00	64,012,225.94	117,746,430.00	(237,938.00)	-0.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	3,502,000.00	3,502,000.00	1,858,977.92	3,602,000.00	100,000.00	2.9%
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	1,858,977.92	3,692,000.00	100,000.00	2.8%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(23,830,595.00)	(27,212,260.00)	0.00	(27,456,377.00)	(244,117.00)	0.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(23,830,595.00)	(27,212,260.00)	0.00	(27,456,377.00)	(244,117.00)	0.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(20,238,595.00)	(23,620,260.00)	1,858,977.92	(23,764,377.00)	(144,117.00)	0.6%

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)
A. REVENUES								
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	25,457,237.00	6,491,884.75	24,223,342.00	(1,233,895.00)	-4.8%
3) Other State Revenue		8300-8599	22,462,155.00	30,646,803.00	19,711,338.23	35,338,398.00	4,691,595.00	15.3%
4) Other Local Revenue		8600-8799	10,758,018.00	10,918,241.00	3,775,611.83	11,176,789.00	258,548.00	2.4%
5) TOTAL, REVENUES			56,725,565.00	67,022,281.00	29,978,834.81	70,738,529.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	23,178,157.00	22,974,240.00	11,990,824.71	22,705,803.00	268,437.00	1.2%
2) Classified Salaries		2000-2999	10,734,293.00	11,605,401.00	5,924,400.41	11,659,107.00	(53,706.00)	-0.5%
3) Employee Benefits		3000-3999	23,790,557.00	25,443,334.00	9,084,954.97	25,298,110.00	145,224.00	0.6%
4) Books and Supplies		4000-4999	11,619,152.00	12,785,216.00	2,389,161.97	12,187,823.00	597,393.00	4.7%
5) Services and Other Operating Expenditures		5000-5999	5,399,464.00	7,349,174.00	3,429,874.74	8,994,977.00	(1,645,803.00)	-22.4%
6) Capital Outlay		6000-6999	670,338.00	2,894,943.00	1,081,269.76	2,668,961.00	225,982.00	7.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,215,542.00	1,003,547.00	19,429.00	933,013.00	70,534.00	7.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,124,354.00	3,562,253.00	1,435,656.17	3,551,201.00	11,052.00	0.3%
9) TOTAL, EXPENDITURES			79,731,857.00	87,618,108.00	35,355,571.73	87,998,995.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,006,292.00)	(20,595,827.00)	(5,376,736.92)	(17,260,466.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	23,830,595.00	27,212,260.00	0.00	27,456,377.00	244,117.00	0.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			23,830,595.00	27,212,260.00	0.00	27,456,377.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			824,303.00	6,616,433.00	(5,376,736.92)	10,195,911.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,167,216.00	10,228,398.00		10,228,398.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,167,216.00	10,228,398.00		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	10,228,398.00		10,228,398.00		
2) Ending Balance, June 30 (E + F1e)			8,991,519.00	16,844,831.00		20,424,309.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	8,991,519.00	16,844,831.00		20,424,309.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,706,314.00	2,770,979.00	0.00	2,770,979.00	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)
Special Education Discretionary Grants		8182	794,732.00	296,322.00	22,700.35	296,322.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	3,519,555.00	3,603,842.00	1,497,703.83	3,767,103.00	163,261.00	4.5%
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	672,676.00	288,126.35	672,676.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	167,850.00	151,334.00	22,423.52	151,334.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	1,783,432.00	1,975,149.00	382,140.08	1,281,049.00	(694,100.00)	-35.1%
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	15,867,443.00	4,278,790.62	15,164,387.00	(703,056.00)	-4.4%
TOTAL, FEDERAL REVENUE			23,505,392.00	25,457,237.00	6,491,884.75	24,223,342.00	(1,233,895.00)	-4.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	721,500.00	792,084.00	54,989.39	788,093.00	(3,991.00)	-0.5%
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	15,064.92	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%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	602,605.00	638,837.00	555,241.12	638,837.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	173,220.00	173,220.00	86,017.54	172,035.00	(1,185.00)	-0.7%
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	27,627,044.00	19,000,025.26	32,323,815.00	4,696,771.00	17.0%
TOTAL, OTHER STATE REVENUE			22,462,155.00	30,646,803.00	19,711,338.23	35,338,398.00	4,691,595.00	15.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	7,000.00	1,750.00	7,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	843,487.00	1,036,547.00	659,588.33	1,221,960.00	185,413.00	17.9%
Tuition		8710	165,658.00	190,814.00	31,953.50	210,839.00	20,025.00	10.5%
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								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	9,683,880.00	3,082,320.00	9,736,990.00	53,110.00	0.5%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,758,018.00	10,918,241.00	3,775,611.83	11,176,789.00	258,548.00	2.4%
TOTAL, REVENUES			56,725,565.00	67,022,281.00	29,978,834.81	70,738,529.00	3,716,248.00	5.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	18,243,826.00	17,431,505.00	8,720,794.28	16,794,291.00	637,214.00	3.7%
Certificated Pupil Support Salaries		1200	3,176,838.00	3,608,225.00	2,194,394.57	3,989,044.00	(380,819.00)	-10.6%
Certificated Supervisors' and Administrators' Salaries		1300	929,259.00	979,729.00	572,342.74	991,487.00	(11,758.00)	-1.2%
Other Certificated Salaries		1900	828,234.00	954,781.00	503,293.12	930,981.00	23,800.00	2.5%
TOTAL, CERTIFICATED SALARIES			23,178,157.00	22,974,240.00	11,990,824.71	22,705,803.00	268,437.00	1.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,502,158.00	8,272,975.00	4,126,119.16	8,260,697.00	12,278.00	0.1%
Classified Support Salaries		2200	1,905,664.00	1,958,277.00	1,084,252.66	2,005,667.00	(47,390.00)	-2.4%
Classified Supervisors' and Administrators' Salaries		2300	324,841.00	341,946.00	202,723.46	348,718.00	(6,772.00)	-2.0%
Clerical, Technical and Office Salaries		2400	373,279.00	386,234.00	191,163.12	405,553.00	(19,319.00)	-5.0%
Other Classified Salaries		2900	628,351.00	645,969.00	320,142.01	638,472.00	7,497.00	1.2%
TOTAL, CLASSIFIED SALARIES			10,734,293.00	11,605,401.00	5,924,400.41	11,659,107.00	(53,706.00)	-0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,448,337.00	11,385,382.00	2,015,051.60	11,375,198.00	10,184.00	0.1%
PERS		3201-3202	3,011,308.00	3,323,967.00	1,646,859.39	3,254,280.00	69,687.00	2.1%
OASDI/Medicare/Alternative		3301-3302	1,210,285.00	1,329,149.00	686,869.49	1,320,509.00	8,640.00	0.7%
Health and Welfare Benefits		3401-3402	6,025,737.00	6,904,684.00	3,421,936.83	6,794,677.00	110,007.00	1.6%
Unemployment Insurance		3501-3502	170,125.00	176,873.00	91,239.29	176,274.00	599.00	0.3%
Workers' Compensation		3601-3602	712,628.00	782,339.00	404,756.49	781,430.00	909.00	0.1%
OPEB, Allocated		3701-3702	790,500.00	918,625.00	495,263.53	934,621.00	(15,996.00)	-1.7%
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	622,315.00	322,978.35	661,121.00	(38,806.00)	-6.2%
TOTAL, EMPLOYEE BENEFITS			23,790,557.00	25,443,334.00	9,084,954.97	25,298,110.00	145,224.00	0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	973,581.00	1,906,488.00	671,044.71	1,940,776.00	(34,288.00)	-1.8%
Books and Other Reference Materials		4200	14,842.00	65,703.00	34,632.82	64,161.00	1,542.00	2.3%
Materials and Supplies		4300	5,255,612.00	5,406,186.00	1,133,609.52	5,560,119.00	(153,933.00)	-2.8%
Noncapitalized Equipment		4400	5,375,117.00	5,406,839.00	549,874.92	4,622,767.00	784,072.00	14.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,619,152.00	12,785,216.00	2,389,161.97	12,187,823.00	597,393.00	4.7%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	496,286.00	602,966.00	282,287.10	1,003,384.00	(400,418.00)	-66.4%
Dues and Memberships		5300	3,225.00	3,340.00	7,479.96	4,820.00	(1,480.00)	-44.3%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,000.00	6,500.00	1,345.46	6,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	406,760.00	817,808.00	826,031.89	1,481,931.00	(664,123.00)	-81.2%
Transfers of Direct Costs		5710	86,300.00	93,550.00	0.00	86,994.00	6,556.00	7.0%
Transfers of Direct Costs - Interfund		5750	700.00	19,118.00	867.12	1,818.00	17,300.00	90.5%
Professional/Consulting Services and Operating Expenditures		5800	4,387,673.00	5,791,552.00	2,303,265.72	6,394,749.00	(603,197.00)	-10.4%
Communications		5900	14,520.00	14,340.00	8,597.49	14,781.00	(441.00)	-3.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,399,464.00	7,349,174.00	3,429,874.74	8,994,977.00	(1,645,803.00)	-22.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	210,000.00	0.00	0.00	210,000.00	100.0%
Buildings and Improvements of Buildings		6200	243,000.00	1,496,514.00	185,065.14	1,496,514.00	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	427,338.00	1,188,429.00	896,204.62	1,172,447.00	15,982.00	1.3%
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	2,894,943.00	1,081,269.76	2,668,961.00	225,982.00	7.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,215,542.00	1,003,547.00	19,429.00	933,013.00	70,534.00	7.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%

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Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,215,542.00	1,003,547.00	19,429.00	933,013.00	70,534.00	7.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	3,124,354.00	3,562,253.00	1,435,656.17	3,551,201.00	11,052.00	0.3%
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	3,562,253.00	1,435,656.17	3,551,201.00	11,052.00	0.3%
TOTAL, EXPENDITURES			79,731,857.00	87,618,108.00	35,355,571.73	87,998,995.00	(380,887.00)	-0.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	23,830,595.00	27,212,260.00	0.00	27,456,377.00	244,117.00	0.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			23,830,595.00	27,212,260.00	0.00	27,456,377.00	244,117.00	0.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			23,830,595.00	27,212,260.00	0.00	27,456,377.00	(244,117.00)	-0.9%

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General Fund
Summary - Unrestricted/Restricted
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	120,689,915.00	136,998,788.00	80,601,675.53	136,460,996.00	(537,792.00)	-0.4%
2) Federal Revenue		8100-8299	23,530,392.00	25,482,237.00	6,491,884.75	24,248,342.00	(1,233,895.00)	-4.8%
3) Other State Revenue		8300-8599	24,777,140.00	34,220,728.00	21,091,712.80	38,946,722.00	4,725,994.00	13.8%
4) Other Local Revenue		8600-8799	12,644,236.00	13,021,092.00	5,211,994.99	13,525,368.00	504,276.00	3.9%
5) TOTAL, REVENUES			181,641,683.00	209,722,845.00	113,397,268.07	213,181,428.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	73,224,099.00	76,867,495.00	41,665,973.30	77,386,746.00	(519,251.00)	-0.7%
2) Classified Salaries		2000-2999	26,181,224.00	27,857,222.00	14,626,476.08	27,643,087.00	214,135.00	0.8%
3) Employee Benefits		3000-3999	55,641,886.00	59,704,621.00	27,590,639.97	58,972,298.00	732,323.00	1.2%
4) Books and Supplies		4000-4999	16,156,754.00	16,993,800.00	3,676,338.60	16,382,581.00	611,219.00	3.6%
5) Services and Other Operating Expenditures		5000-5999	14,486,271.00	17,211,276.00	9,911,274.70	19,251,766.00	(2,040,490.00)	-11.9%
6) Capital Outlay		6000-6999	2,379,880.00	5,209,349.00	1,743,769.01	4,983,367.00	225,982.00	4.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,838,336.00	1,669,512.00	306,697.01	1,497,871.00	171,641.00	10.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(307,089.00)	(386,675.00)	(153,371.00)	(372,291.00)	(14,384.00)	3.7%
9) TOTAL, EXPENDITURES			189,601,361.00	205,126,600.00	99,367,797.67	205,745,425.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,959,678.00)	4,596,245.00	14,029,470.40	7,436,003.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,592,000.00	3,592,000.00	1,858,977.92	3,692,000.00	100,000.00	2.8%
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	1,858,977.92	3,692,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,367,678.00)	8,188,245.00	15,888,448.32	11,128,003.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	45,081,162.00	47,604,533.00		47,604,533.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,081,162.00	47,604,533.00		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	47,604,533.00		47,604,533.00		
2) Ending Balance, June 30 (E + F1e)			40,713,484.00	55,792,778.00		58,732,536.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,200.00	25,200.00		25,200.00		
Stores		9712	191,134.00	171,242.00		171,242.00		
Prepaid Items		9713	1,222,768.00	1,282,207.00		1,282,207.00		
All Others		9719	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	8,991,519.00	16,844,831.00		20,424,309.00		
c) Committed								
Stabilization Arrangements		9750	14,500,000.00	14,500,000.00		14,500,000.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,590,341.00	6,242,864.00		6,326,807.00		
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% 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				
Additional 2% Board Reserve	0000	9780				4,114,909.00		
Board Reserve (2018-19 One-time funds)	0000	9780				1,801,319.00		
ERATE Carry over	0000	9780				410,579.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,688,041.00	6,153,798.00		6,172,363.00		
Unassigned/Unappropriated Amount		9790	4,504,481.00	10,572,636.00		9,830,408.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	61,456,467.00	59,677,628.00	31,695,663.00	59,161,224.00	(516,404.00)	-0.9%
Education Protection Account State Aid - Current Year		8012	13,842,189.00	22,893,854.00	16,273,334.00	22,872,466.00	(21,388.00)	-0.1%
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	670,140.00	100,131.18	670,140.00	0.00	0.0%
Timber Yield Tax		8022	5,480.00	12,531.00	2,535.57	12,531.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	19,612.00	20,546.00	0.00	20,546.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	42,963,869.00	50,550,542.00	28,070,002.92	50,550,542.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,635,532.00	3,647,465.00	3,623,437.85	3,647,465.00	0.00	0.0%
Prior Years' Taxes		8043	95,635.00	107,230.00	75,003.49	107,230.00	0.00	0.0%
Supplemental Taxes		8044	970,706.00	1,157,772.00	516,041.47	1,157,772.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(11,935,991.00)	(10,943,153.00)	(4,232,250.68)	(10,943,153.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	14,051,208.00	15,021,812.00	8,166,647.73	15,021,812.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			125,824,026.00	142,816,367.00	84,290,546.53	142,278,575.00	(537,792.00)	-0.4%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other 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)	(5,817,579.00)	(3,688,871.00)	(5,817,579.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			120,689,915.00	136,998,788.00	80,601,675.53	136,460,996.00	(537,792.00)	-0.4%
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	2,770,979.00	0.00	2,770,979.00	0.00	0.0%
Special Education Discretionary Grants		8182	794,732.00	296,322.00	22,700.35	296,322.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	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	3,603,842.00	1,497,703.83	3,767,103.00	163,261.00	4.5%
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	672,676.00	288,126.35	672,676.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	167,850.00	151,334.00	22,423.52	151,334.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	1,783,432.00	1,975,149.00	382,140.08	1,281,049.00	(694,100.00)	-35.1%
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	15,867,443.00	4,278,790.62	15,164,387.00	(703,056.00)	-4.4%
TOTAL, FEDERAL REVENUE			23,530,392.00	25,482,237.00	6,491,884.75	24,248,342.00	(1,233,895.00)	-4.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	504,985.00	508,586.00	510,831.00	510,831.00	2,245.00	0.4%

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Lottery - Unrestricted and Instructional Materials		8560	2,530,800.00	2,739,596.00	921,794.33	2,768,159.00	28,563.00	1.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	1,415,618.00	1,415,618.00	15,064.92	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	638,837.00	555,241.12	638,837.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	173,220.00	173,220.00	86,017.54	172,035.00	(1,185.00)	-0.7%
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	28,744,871.00	19,002,763.89	33,441,242.00	4,696,371.00	16.3%
TOTAL, OTHER STATE REVENUE			24,777,140.00	34,220,728.00	21,091,712.80	38,946,722.00	4,725,994.00	13.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	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	187,868.00	202,820.00	90,767.97	202,820.00	0.00	0.0%
Interest		8660	250,000.00	250,000.00	320,523.70	400,000.00	150,000.00	60.0%
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	286,091.00	301,919.10	301,919.00	15,828.00	5.5%
Transportation Fees From Individuals		8675	20,000.00	20,000.00	17,259.84	20,000.00	0.00	0.0%
Interagency Services		8677	387,500.00	377,000.00	196,158.62	340,000.00	(37,000.00)	-9.8%
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%

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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	2,010,487.00	1,171,092.26	2,312,800.00	302,313.00	15.0%
Tuition		8710	165,658.00	190,814.00	31,953.50	210,839.00	20,025.00	10.5%
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	9,683,880.00	3,082,320.00	9,736,990.00	53,110.00	0.5%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,644,236.00	13,021,092.00	5,211,994.99	13,525,368.00	504,276.00	3.9%
TOTAL, REVENUES			181,641,683.00	209,722,845.00	113,397,268.07	213,181,428.00	3,458,583.00	1.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	58,283,295.00	60,870,248.00	32,512,331.74	60,963,757.00	(93,509.00)	-0.2%
Certificated Pupil Support Salaries		1200	7,026,547.00	7,487,206.00	4,351,505.78	7,870,713.00	(383,507.00)	-5.1%
Certificated Supervisors' and Administrators' Salaries		1300	6,030,772.00	6,445,629.00	3,750,227.69	6,456,557.00	(10,928.00)	-0.2%
Other Certificated Salaries		1900	1,883,485.00	2,064,412.00	1,051,908.09	2,095,719.00	(31,307.00)	-1.5%
TOTAL, CERTIFICATED SALARIES			73,224,099.00	76,867,495.00	41,665,973.30	77,386,746.00	(519,251.00)	-0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,276,579.00	10,155,291.00	5,006,706.00	10,032,875.00	122,416.00	1.2%
Classified Support Salaries		2200	7,402,774.00	7,701,881.00	4,172,686.57	7,587,352.00	114,529.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	1,415,045.00	1,472,853.00	847,658.05	1,481,066.00	(8,213.00)	-0.6%
Clerical, Technical and Office Salaries		2400	5,623,639.00	5,918,773.00	3,258,507.95	5,911,475.00	7,298.00	0.1%
Other Classified Salaries		2900	2,463,187.00	2,608,424.00	1,340,917.51	2,630,319.00	(21,895.00)	-0.8%
TOTAL, CLASSIFIED SALARIES			26,181,224.00	27,857,222.00	14,626,476.08	27,643,087.00	214,135.00	0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	20,557,847.00	21,098,662.00	7,369,962.62	21,254,992.00	(156,330.00)	-0.7%
PERS		3201-3202	7,051,989.00	7,524,786.00	3,832,159.87	7,369,632.00	155,154.00	2.1%
OASDI/Medicare/Alternative		3301-3302	3,209,930.00	3,467,597.00	1,853,465.95	3,458,579.00	9,018.00	0.3%
Health and Welfare Benefits		3401-3402	18,167,315.00	19,801,062.00	10,336,010.60	19,331,418.00	469,644.00	2.4%
Unemployment Insurance		3501-3502	502,657.00	534,622.00	286,796.77	536,411.00	(1,789.00)	-0.3%
Workers' Compensation		3601-3602	2,107,988.00	2,369,979.00	1,272,420.89	2,379,901.00	(9,922.00)	-0.4%
OPEB, Allocated		3701-3702	2,600,101.00	2,885,021.00	1,571,786.93	2,580,059.00	304,962.00	10.6%
OPEB, Active Employees		3751-3752	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 Employee Benefits		3901-3902	1,444,059.00	2,022,892.00	1,068,036.34	2,061,306.00	(38,414.00)	-1.9%
TOTAL, EMPLOYEE BENEFITS			55,641,886.00	59,704,621.00	27,590,639.97	58,972,298.00	732,323.00	1.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,457,847.00	2,400,239.00	672,912.59	2,402,207.00	(1,968.00)	-0.1%
Books and Other Reference Materials		4200	882,121.00	485,521.00	52,600.86	484,199.00	1,322.00	0.3%
Materials and Supplies		4300	7,896,822.00	7,880,522.00	2,218,525.63	8,176,636.00	(296,114.00)	-3.8%
Noncapitalized Equipment		4400	5,919,964.00	6,227,518.00	732,299.52	5,319,539.00	907,979.00	14.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,156,754.00	16,993,800.00	3,676,338.60	16,382,581.00	611,219.00	3.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	635,311.00	778,930.00	358,412.77	1,190,788.00	(411,858.00)	-52.9%
Dues and Memberships		5300	36,400.00	59,558.00	52,001.98	58,363.00	1,195.00	2.0%
Insurance		5400-5450	1,387,388.00	1,724,307.00	1,429,307.00	1,714,307.00	10,000.00	0.6%
Operations and Housekeeping Services		5500	3,834,000.00	4,067,199.00	2,696,963.28	4,347,199.00	(280,000.00)	-6.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	744,147.00	1,182,578.00	992,479.00	1,856,570.00	(673,992.00)	-57.0%
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	51,671.00	7,827.00	(6,117.00)	57,788.00	111.8%
Professional/Consulting Services and Operating Expenditures		5800	7,340,368.00	8,846,093.00	4,208,916.50	9,620,025.00	(773,932.00)	-8.7%
Communications		5900	489,520.00	500,940.00	165,367.17	470,631.00	30,309.00	6.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,486,271.00	17,211,276.00	9,911,274.70	19,251,766.00	(2,040,490.00)	-11.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,293,380.00	2,108,244.00	246,337.41	1,898,244.00	210,000.00	10.0%
Buildings and Improvements of Buildings		6200	243,000.00	1,496,514.00	185,065.14	1,496,514.00	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	843,500.00	1,604,591.00	1,312,366.46	1,588,609.00	15,982.00	1.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,379,880.00	5,209,349.00	1,743,769.01	4,983,367.00	225,982.00	4.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,495,021.00	1,326,197.00	183,425.00	1,154,556.00	171,641.00	12.9%
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%

2022-23 Second Interim
General Fund
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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)
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	123,272.01	333,448.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,838,336.00	1,669,512.00	306,697.01	1,497,871.00	171,641.00	10.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(307,089.00)	(386,675.00)	(153,371.00)	(372,291.00)	(14,384.00)	3.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(307,089.00)	(386,675.00)	(153,371.00)	(372,291.00)	(14,384.00)	3.7%
TOTAL, EXPENDITURES			189,601,361.00	205,126,600.00	99,367,797.67	205,745,425.00	(618,825.00)	-0.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	3,502,000.00	3,502,000.00	1,858,977.92	3,602,000.00	100,000.00	2.9%
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	1,858,977.92	3,692,000.00	100,000.00	2.8%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 Second Interim
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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)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,592,000.00	3,592,000.00	1,858,977.92	3,692,000.00	(100,000.00)	-2.8%

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	4,618,940.00
6266	Educator Effectiveness, FY 2021-22	2,924,544.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	4,929,123.00
7311	Classified School Employee Professional Development Block Grant	55,592.00
7435	Learning Recovery Emergency Block Grant	7,065,593.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	505,405.00
9010	Other Restricted Local	325,112.00
Total, Restricted Balance		20,424,309.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	545,901.00	1,065,901.00	0.00	1,065,901.00	0.00	0.0%
5) TOTAL, REVENUES			545,901.00	1,065,901.00	0.00	1,065,901.00		
B. EXPENDITURES								
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	551,476.00	0.00	551,476.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	182,915.00	487,915.00	0.00	487,915.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			522,181.00	1,042,181.00	0.00	1,042,181.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,720.00	23,720.00	0.00	23,720.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,720.00	23,720.00	0.00	23,720.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,087,194.00	1,283,873.00		1,283,873.00	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) 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	1,283,873.00		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	1,283,873.00		1,283,873.00		
2) Ending Balance, June 30 (E + F1e)			1,110,914.00	1,307,593.00		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	1,307,593.00		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		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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	1,065,870.00	0.00	1,065,870.00	0.00	0.0%
TOTAL, REVENUES			545,901.00	1,065,901.00	0.00	1,065,901.00		
CERTIFICATED SALARIES								
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%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	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%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	326,476.00	491,476.00	0.00	491,476.00	0.00	0.0%
Noncapitalized Equipment		4400	10,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			336,476.00	551,476.00	0.00	551,476.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	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	473,500.00	0.00	473,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			182,915.00	487,915.00	0.00	487,915.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			522,181.00	1,042,181.00	0.00	1,042,181.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								

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

Resource	Description	2022-23 Projected Totals
8210	Student Activity Funds	1,307,593.00
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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,326,463.00	2,003,621.00	786,105.00	2,003,621.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,100.00	1,300.00	6,192.04	10,300.00	9,000.00	692.3%
5) TOTAL, REVENUES			1,328,563.00	2,004,921.00	792,297.04	2,013,921.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	300,964.00	350,748.00	189,724.50	348,214.00	2,534.00	0.7%
2) Classified Salaries		2000-2999	374,773.00	487,979.00	213,374.92	440,740.00	47,239.00	9.7%
3) Employee Benefits		3000-3999	437,614.00	559,139.00	255,960.84	519,637.00	39,502.00	7.1%
4) Books and Supplies		4000-4999	82,231.00	433,518.00	47,805.78	500,320.00	(66,802.00)	-15.4%
5) Services and Other Operating Expenditures		5000-5999	12,764.00	14,750.00	7,663.03	16,250.00	(1,500.00)	-10.2%
6) Capital Outlay		6000-6999	89,350.00	89,350.00	0.00	120,000.00	(30,650.00)	-34.3%
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	110,898.00	36,907.00	109,221.00	1,677.00	1.5%
9) TOTAL, EXPENDITURES			1,370,024.00	2,046,382.00	751,436.07	2,054,382.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(41,461.00)	(41,461.00)	40,860.97	(40,461.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(41,461.00)	(41,461.00)	40,860.97	(40,461.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	242,230.00	245,446.00		245,446.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			242,230.00	245,446.00		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	245,446.00		245,446.00		
2) Ending Balance, June 30 (E + F1e)			200,769.00	203,985.00		204,985.00		
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	203,985.00		204,985.00		
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		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,326,463.00	2,003,621.00	786,105.00	2,003,621.00	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			1,326,463.00	2,003,621.00	786,105.00	2,003,621.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,100.00	1,300.00	2,292.04	3,500.00	2,200.00	169.2%
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	3,900.00	6,800.00	6,800.00	New
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	1,300.00	6,192.04	10,300.00	9,000.00	692.3%
TOTAL, REVENUES			1,328,563.00	2,004,921.00	792,297.04	2,013,921.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	206,070.00	249,192.00	130,483.59	246,658.00	2,534.00	1.0%
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	101,556.00	59,240.91	101,556.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			300,964.00	350,748.00	189,724.50	348,214.00	2,534.00	0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	359,383.00	434,042.00	194,240.94	391,856.00	42,186.00	9.7%
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	53,937.00	19,133.98	48,884.00	5,053.00	9.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			374,773.00	487,979.00	213,374.92	440,740.00	47,239.00	9.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	48,799.00	39,380.00	17,946.60	37,936.00	1,444.00	3.7%
PERS		3201-3202	109,686.00	159,046.00	71,688.93	147,963.00	11,083.00	7.0%
OASDI/Medicare/Alternative		3301-3302	36,725.00	52,341.00	25,763.99	49,461.00	2,880.00	5.5%
Health and Welfare Benefits		3401-3402	188,109.00	242,016.00	107,556.99	219,034.00	22,982.00	9.5%
Unemployment Insurance		3501-3502	3,465.00	4,292.00	2,031.38	4,051.00	241.00	5.6%
Workers' Compensation		3601-3602	14,590.00	19,048.00	9,017.90	17,978.00	1,070.00	5.6%
OPEB, Allocated		3701-3702	19,056.00	23,582.00	11,360.17	22,257.00	1,325.00	5.6%
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	19,434.00	10,594.88	20,957.00	(1,523.00)	-7.8%
TOTAL, EMPLOYEE BENEFITS			437,614.00	559,139.00	255,960.84	519,637.00	39,502.00	7.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	10,000.00	0.00	10,000.00	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	71,231.00	403,613.00	38,235.65	470,410.00	(66,797.00)	-16.5%
Noncapitalized Equipment		4400	11,000.00	19,905.00	9,570.13	19,910.00	(5.00)	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			82,231.00	433,518.00	47,805.78	500,320.00	(66,802.00)	-15.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,614.00	1,600.00	668.00	3,100.00	(1,500.00)	-93.8%
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	11,750.00	6,695.03	11,750.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,764.00	14,750.00	7,663.03	16,250.00	(1,500.00)	-10.2%
CAPITAL OUTLAY								
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	120,000.00	(30,650.00)	-34.3%
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	120,000.00	(30,650.00)	-34.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	72,328.00	110,898.00	36,907.00	109,221.00	1,677.00	1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			72,328.00	110,898.00	36,907.00	109,221.00	1,677.00	1.5%
TOTAL, EXPENDITURES			1,370,024.00	2,046,382.00	751,436.07	2,054,382.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(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	192,848.00
9010	Other Restricted Local	12,137.00
Total, Restricted Balance		204,985.00

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)
A. REVENUES								
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	5,179,208.00	2,266,885.86	5,277,067.00	97,859.00	1.9%
3) Other State Revenue		8300-8599	460,115.00	4,219,318.00	1,643,147.64	4,158,149.00	(61,169.00)	-1.4%
4) Other Local Revenue		8600-8799	40,405.00	32,505.00	37,990.66	53,668.00	21,163.00	65.1%
5) TOTAL, REVENUES			7,252,869.00	9,431,031.00	3,948,024.16	9,488,884.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,221,002.00	2,407,780.00	1,202,054.35	2,397,671.00	10,109.00	0.4%
3) Employee Benefits		3000-3999	1,472,237.00	1,611,557.00	796,437.41	1,554,798.00	56,759.00	3.5%
4) Books and Supplies		4000-4999	3,554,398.00	3,953,892.00	2,078,918.35	3,728,773.00	225,119.00	5.7%
5) Services and Other Operating Expenditures		5000-5999	151,303.00	306,562.00	160,439.88	313,512.00	(6,950.00)	-2.3%
6) Capital Outlay		6000-6999	102,293.00	512,293.00	243,976.38	480,476.00	31,817.00	6.2%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	234,761.00	275,777.00	116,464.00	263,070.00	12,707.00	4.6%
9) TOTAL, EXPENDITURES			7,735,994.00	9,067,861.00	4,598,290.37	8,738,300.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(483,125.00)	363,170.00	(650,266.21)	750,584.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(483,125.00)	363,170.00	(650,266.21)	750,584.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,113,664.00	1,737,169.00		1,737,169.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,113,664.00	1,737,169.00		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	1,737,169.00		1,737,169.00		
2) Ending Balance, June 30 (E + F1e)			630,539.00	2,100,339.00		2,487,753.00		
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	2,100,339.00		2,487,753.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	6,752,349.00	5,179,208.00	2,266,885.86	5,277,067.00	97,859.00	1.9%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,752,349.00	5,179,208.00	2,266,885.86	5,277,067.00	97,859.00	1.9%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	460,115.00	4,219,318.00	1,643,147.64	4,158,149.00	(61,169.00)	-1.4%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			460,115.00	4,219,318.00	1,643,147.64	4,158,149.00	(61,169.00)	-1.4%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,400.00	1,000.00	341.50	1,000.00	0.00	0.0%
Interest		8660	(4,995.00)	(4,995.00)	6,662.92	10,005.00	15,000.00	-300.3%
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	36,500.00	30,986.24	42,663.00	6,163.00	16.9%
TOTAL, OTHER LOCAL REVENUE			40,405.00	32,505.00	37,990.66	53,668.00	21,163.00	65.1%
TOTAL, REVENUES			7,252,869.00	9,431,031.00	3,948,024.16	9,488,884.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,805,452.00	1,976,298.00	952,403.26	1,967,827.00	8,471.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	357,132.00	382,138.00	222,882.45	382,076.00	62.00	0.0%
Clerical, Technical and Office Salaries		2400	58,418.00	49,344.00	26,768.64	47,768.00	1,576.00	3.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,221,002.00	2,407,780.00	1,202,054.35	2,397,671.00	10,109.00	0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	510,207.00	567,612.00	290,431.27	566,576.00	1,036.00	0.2%
OASDI/Medicare/Alternative		3301-3302	170,361.00	184,940.00	92,861.65	183,712.00	1,228.00	0.7%
Health and Welfare Benefits		3401-3402	614,621.00	658,693.00	309,237.63	602,244.00	56,449.00	8.6%
Unemployment Insurance		3501-3502	11,381.00	12,368.00	6,248.33	12,326.00	42.00	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	47,922.00	54,902.00	27,391.26	54,722.00	180.00	0.3%
OPEB, Allocated		3701-3702	62,594.00	67,374.00	34,232.41	67,641.00	(267.00)	-0.4%
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	65,668.00	36,034.86	67,577.00	(1,909.00)	-2.9%
TOTAL, EMPLOYEE BENEFITS			1,472,237.00	1,611,557.00	796,437.41	1,554,798.00	56,759.00	3.5%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	503,538.00	748,848.00	395,175.51	577,659.00	171,189.00	22.9%
Noncapitalized Equipment		4400	40,000.00	80,000.00	50,719.67	73,600.00	6,400.00	8.0%
Food		4700	3,010,860.00	3,125,044.00	1,633,023.17	3,077,514.00	47,530.00	1.5%
TOTAL, BOOKS AND SUPPLIES			3,554,398.00	3,953,892.00	2,078,918.35	3,728,773.00	225,119.00	5.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	3,500.00	1,719.56	2,580.00	920.00	26.3%
Dues and Memberships		5300	440.00	440.00	382.50	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	60,000.00	20,551.87	35,000.00	25,000.00	41.7%
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)	(51,671.00)	(7,827.00)	6,117.00	(57,788.00)	111.8%
Professional/Consulting Services and								
Operating Expenditures		5800	150,500.00	285,793.00	141,211.37	261,015.00	24,778.00	8.7%
Communications		5900	8,500.00	8,500.00	4,401.58	8,360.00	140.00	1.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			151,303.00	306,562.00	160,439.88	313,512.00	(6,950.00)	-2.3%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	25,000.00	0.00	25,000.00	0.00	0.0%
Equipment		6400	102,293.00	487,293.00	243,976.38	455,476.00	31,817.00	6.5%
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	512,293.00	243,976.38	480,476.00	31,817.00	6.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	234,761.00	275,777.00	116,464.00	263,070.00	12,707.00	4.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			234,761.00	275,777.00	116,464.00	263,070.00	12,707.00	4.6%
TOTAL, EXPENDITURES			7,735,994.00	9,067,861.00	4,598,290.37	8,738,300.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,487,753.00
Total, Restricted Balance		2,487,753.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	99,925.00	141,046.00	278,786.56	141,046.00	0.00	0.0%
5) TOTAL, REVENUES			99,925.00	141,046.00	278,786.56	141,046.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	150,000.00	171,300.00	14,592.47	171,300.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	81,172.00	147,556.00	47,927.11	141,016.00	6,540.00	4.4%
6) Capital Outlay		6000-6999	14,300,000.00	11,379,392.00	1,599,892.83	12,085,932.00	(706,540.00)	-6.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			14,531,172.00	11,698,248.00	1,662,412.41	12,398,248.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,431,247.00)	(11,557,202.00)	(1,383,625.85)	(12,257,202.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,431,247.00)	(11,557,202.00)	(1,383,625.85)	(12,257,202.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	50,745,147.00	51,300,618.00		51,300,618.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,745,147.00	51,300,618.00		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	51,300,618.00		51,300,618.00		
2) Ending Balance, June 30 (E + F1e)			36,313,900.00	39,743,416.00		39,043,416.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	36,313,900.00	39,743,416.00		39,043,416.00		
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		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	99,925.00	105,075.00	278,786.56	105,075.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	35,971.00	0.00	35,971.00	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			99,925.00	141,046.00	278,786.56	141,046.00	0.00	0.0%
TOTAL, REVENUES			99,925.00	141,046.00	278,786.56	141,046.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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	58,700.00	1,369.71	58,700.00	0.00	0.0%
Noncapitalized Equipment		4400	100,000.00	112,600.00	13,222.76	112,600.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			150,000.00	171,300.00	14,592.47	171,300.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	5,000.00	3,721.24	5,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	81,172.00	142,556.00	44,205.87	136,016.00	6,540.00	4.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			81,172.00	147,556.00	47,927.11	141,016.00	6,540.00	4.4%
CAPITAL OUTLAY								
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	1,006,540.00	(6,540.00)	-0.7%
Buildings and Improvements of Buildings		6200	12,000,000.00	9,079,392.00	1,593,352.83	9,779,392.00	(700,000.00)	-7.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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	11,379,392.00	1,599,892.83	12,085,932.00	(706,540.00)	-6.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			14,531,172.00	11,698,248.00	1,662,412.41	12,398,248.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	39,043,416.00
Total, Restricted Balance		39,043,416.00

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,015,000.00	3,015,000.00	1,399,236.59	3,030,000.00	15,000.00	0.5%
5) TOTAL, REVENUES			3,015,000.00	3,015,000.00	1,399,236.59	3,030,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	385,127.00	412,707.00	239,883.86	412,707.00	0.00	0.0%
3) Employee Benefits		3000-3999	209,484.00	221,453.00	127,767.68	221,453.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	50,000.00	75,261.00	108,555.46	375,261.00	(300,000.00)	-398.6%
6) Capital Outlay		6000-6999	1,000,000.00	1,000,000.00	3,328.00	1,003,328.00	(3,328.00)	-0.3%
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	1,709,421.00	479,535.00	2,012,749.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,370,389.00	1,305,579.00	919,701.59	1,017,251.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,280,389.00	1,215,579.00	919,701.59	927,251.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,502,842.00	2,797,781.00		2,797,781.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,502,842.00	2,797,781.00		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	2,797,781.00		2,797,781.00		
2) Ending Balance, June 30 (E + F1e)			3,783,231.00	4,013,360.00		3,725,032.00		
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	4,013,360.00		3,725,032.00		
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		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	23,752.73	30,000.00	15,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	3,000,000.00	3,000,000.00	1,375,483.86	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	1,399,236.59	3,030,000.00	15,000.00	0.5%
TOTAL, REVENUES			3,015,000.00	3,015,000.00	1,399,236.59	3,030,000.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	324,713.00	347,498.00	202,314.22	347,498.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	60,414.00	65,209.00	37,569.64	65,209.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			385,127.00	412,707.00	239,883.86	412,707.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	100,408.00	104,597.00	60,796.32	104,597.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	28,160.00	30,045.00	17,474.94	30,045.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	56,978.00	60,799.00	34,386.23	60,799.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,942.00	2,079.00	1,208.92	2,079.00	0.00	0.0%
Workers' Compensation		3601-3602	8,175.00	9,233.00	5,366.55	9,233.00	0.00	0.0%
OPEB, Allocated		3701-3702	10,677.00	11,439.00	6,648.72	11,439.00	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	3,144.00	3,261.00	1,886.00	3,261.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			209,484.00	221,453.00	127,767.68	221,453.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	50,000.00	75,261.00	108,555.46	375,261.00	(300,000.00)	-398.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,000.00	75,261.00	108,555.46	375,261.00	(300,000.00)	-398.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,000,000.00	1,000,000.00	3,328.00	1,003,328.00	(3,328.00)	-0.3%
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			1,000,000.00	1,000,000.00	3,328.00	1,003,328.00	(3,328.00)	-0.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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	1,709,421.00	479,535.00	2,012,749.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(90,000.00)	(90,000.00)	0.00	(90,000.00)		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	3,725,032.00
Total, Restricted Balance		3,725,032.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,000.00	50,000.00	143,645.55	175,000.00	125,000.00	250.0%
5) TOTAL, REVENUES			15,000.00	50,000.00	143,645.55	175,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	832,000.00	686,422.57	907,000.00	(75,000.00)	-9.0%
5) Services and Other Operating Expenditures		5000-5999	75,000.00	141,605.00	35,795.13	141,605.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,000,000.00	3,206,780.00	1,898,669.70	3,308,384.00	(101,604.00)	-3.2%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,075,000.00	4,180,385.00	2,620,887.40	4,356,989.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,060,000.00)	(4,130,385.00)	(2,477,241.85)	(4,181,989.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,060,000.00)	(4,130,385.00)	(2,477,241.85)	(4,181,989.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,770,535.00	22,121,054.00		22,121,054.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,770,535.00	22,121,054.00		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	22,121,054.00		22,121,054.00		
2) Ending Balance, June 30 (E + F1e)			2,710,535.00	17,990,669.00		17,939,065.00		
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	2,710,535.00	17,990,669.00		17,939,065.00		

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		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	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%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	50,000.00	143,645.55	175,000.00	125,000.00	250.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,000.00	50,000.00	143,645.55	175,000.00	125,000.00	250.0%
TOTAL, REVENUES			15,000.00	50,000.00	143,645.55	175,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	82,000.00	72,443.60	82,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	750,000.00	613,978.97	825,000.00	(75,000.00)	-10.0%
TOTAL, BOOKS AND SUPPLIES			0.00	832,000.00	686,422.57	907,000.00	(75,000.00)	-9.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	20,000.00	4,975.59	20,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	75,000.00	121,605.00	30,819.54	121,605.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			75,000.00	141,605.00	35,795.13	141,605.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	103,780.00	103,780.00	103,780.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,000,000.00	3,103,000.00	1,794,889.70	3,204,604.00	(101,604.00)	-3.3%
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			4,000,000.00	3,206,780.00	1,898,669.70	3,308,384.00	(101,604.00)	-3.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,075,000.00	4,180,385.00	2,620,887.40	4,356,989.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	17,939,065.00
Total, Restricted Balance		17,939,065.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,722,000.00	4,719,000.00	2,542,734.59	4,819,000.00	100,000.00	2.1%
5) TOTAL, REVENUES			4,722,000.00	4,719,000.00	2,542,734.59	4,819,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	105,000.00	157,300.00	136,836.19	157,300.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	683,100.00	780,100.00	167,468.44	592,000.00	188,100.00	24.1%
6) Capital Outlay		6000-6999	500,000.00	506,000.00	6,534.00	506,500.00	(500.00)	-0.1%
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	1,654,075.00	505,435.38	1,466,475.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,223,225.00	3,064,925.00	2,037,299.21	3,352,525.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,502,000.00	3,502,000.00	1,858,977.92	3,602,000.00	(100,000.00)	-2.9%
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)	(1,858,977.92)	(3,602,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(278,775.00)	(437,075.00)	178,321.29	(249,475.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,914,710.00	2,004,584.00		2,004,584.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,914,710.00	2,004,584.00		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	2,004,584.00		2,004,584.00		
2) Ending Balance, June 30 (E + F1e)			1,635,935.00	1,567,509.00		1,755,109.00		
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	1,567,509.00		1,755,109.00		

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		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	4,700,000.00	4,700,000.00	2,538,335.44	4,800,000.00	100,000.00	2.1%
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	19,000.00	4,399.15	19,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,722,000.00	4,719,000.00	2,542,734.59	4,819,000.00	100,000.00	2.1%
TOTAL, REVENUES			4,722,000.00	4,719,000.00	2,542,734.59	4,819,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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	15,000.00	9,606.30	15,000.00	0.00	0.0%
Noncapitalized Equipment		4400	100,000.00	142,300.00	127,229.89	142,300.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			105,000.00	157,300.00	136,836.19	157,300.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	683,100.00	780,100.00	167,468.44	592,000.00	188,100.00	24.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			683,100.00	780,100.00	167,468.44	592,000.00	188,100.00	24.1%
CAPITAL OUTLAY								
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	6,000.00	6,534.00	6,500.00	(500.00)	-8.3%
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			500,000.00	506,000.00	6,534.00	506,500.00	(500.00)	-0.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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	1,654,075.00	505,435.38	1,466,475.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

Description	Resource Codes	Object Codes	Original Budget (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%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	3,502,000.00	3,502,000.00	1,858,977.92	3,602,000.00	(100,000.00)	-2.9%
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	1,858,977.92	3,602,000.00	(100,000.00)	-2.9%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(3,502,000.00)	(3,502,000.00)	(1,858,977.92)	(3,602,000.00)		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	1,755,109.00
Total, Restricted Balance		1,755,109.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	40,600.00	37,750.00	14,011.93	37,750.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15,457,398.00	14,836,624.00	7,350,132.67	13,238,925.00	(1,597,699.00)	-10.8%
5) TOTAL, REVENUES			15,497,998.00	14,874,374.00	7,364,144.60	13,276,675.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	15,497,998.00	15,824,272.00	12,339,099.38	15,824,272.00	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			15,497,998.00	15,824,272.00	12,339,099.38	15,824,272.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(949,898.00)	(4,974,954.78)	(2,547,597.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(949,898.00)	(4,974,954.78)	(2,547,597.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,677,120.00	23,424,237.00		23,424,237.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,677,120.00	23,424,237.00		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	23,424,237.00		23,424,237.00		
2) Ending Balance, June 30 (E + F1e)			23,677,120.00	22,474,339.00		20,876,640.00		
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	23,677,120.00	22,474,339.00		20,876,640.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	36,500.00	34,000.00	14,011.93	34,000.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	4,100.00	3,750.00	0.00	3,750.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			40,600.00	37,750.00	14,011.93	37,750.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	14,225,923.00	13,598,649.00	6,589,695.27	12,040,900.00	(1,557,749.00)	-11.5%
Unsecured Roll		8612	850,000.00	875,000.00	627,599.42	835,000.00	(40,000.00)	-4.6%
Prior Years' Taxes		8613	12,225.00	11,225.00	11,364.99	11,275.00	50.00	0.4%
Supplemental Taxes		8614	232,250.00	224,750.00	121,472.99	224,750.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	137,000.00	127,000.00	0.00	127,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			15,457,398.00	14,836,624.00	7,350,132.67	13,238,925.00	(1,597,699.00)	-10.8%
TOTAL, REVENUES			15,497,998.00	14,874,374.00	7,364,144.60	13,276,675.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	7,825,000.00	8,695,000.00	8,695,000.00	8,695,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	7,672,998.00	7,129,272.00	3,644,099.38	7,129,272.00	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)			15,497,998.00	15,824,272.00	12,339,099.38	15,824,272.00	0.00	0.0%
TOTAL, EXPENDITURES			15,497,998.00	15,824,272.00	12,339,099.38	15,824,272.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	20,876,640.00
Total, Restricted Balance		20,876,640.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	11,100.36	11,726.95	11,241.84	11,732.68	5.73	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	11,100.36	11,726.95	11,241.84	11,732.68	5.73	0.0%
5. District Funded County Program ADA						
a. County Community Schools	28.81	28.81	20.37	20.37	(8.44)	-29.0%
b. Special Education-Special Day Class	3.20	3.20	2.66	2.66	(.54)	-17.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	32.01	32.01	23.03	23.03	(8.98)	-28.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	11,132.37	11,758.96	11,264.87	11,755.71	(3.25)	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

Chico Unified School District
2022-23 Cash Flow

	Actuals Jul	Actuals Aug	Actuals Sep	Actuals Oct	Actuals Nov	Actuals Dec	Estimated Jan	Estimated Feb	Estimated Mar	Estimated Apr	Estimated May	Estimated Jun	Estimated Accruals	Total	2022-23 2nd Interim
A. BEGINNING CASH	55,077,165	57,861,438	45,812,109	49,705,770	41,240,552	37,965,294	67,236,759	67,274,129	59,823,677	50,515,605	52,099,904	61,644,949			
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	4,614,575	4,614,575	4,614,575	4,614,575	4,614,575	4,392,684	59,161,224	59,161,224
EPA	0	0	8,136,667	0	0	8,136,667	0	0	228,725	0	0	5,718,117	652,291	22,872,466	22,872,466
Property Tax	0	0	0	3,942,861	0	24,601,472	7,831,835	301,224	0	11,446,528	7,229,386	4,217,142	674,436	60,244,885	60,244,885
In-Lieu Property Taxes	0	(354,968)	(696,968)	(464,645)	(464,645)	(464,645)	(464,645)	(464,645)	(791,191)	(378,143)	(378,143)	(378,143)	(516,799)	(5,817,579)	(5,817,579)
Federal Revenues	1,630,108	0	0	1,557,317	97,551	193,068	114,946	3,705,754	0	393,789	8,997,179	155,535	4,556,775	21,402,021	21,402,021
Other State Sources	439,839	811,997	2,093,337	713,615	8,186,319	5,202,965	604,960	675,651	1,484,808	1,454,241	1,876,640	3,350,011	1,613,967	28,508,350	28,508,350
Other Local Revenues	646,450	531,139	883,897	630,600	796,429	991,007	2,719,196	556,421	641,316	1,051,538	1,941,378	1,086,043	939,158	13,414,572	13,414,572
TOTAL RECEIPTS	5,597,821	3,869,592	15,603,496	11,566,310	13,802,217	43,847,097	15,992,855	9,388,981	6,178,233	18,582,529	24,281,016	18,763,279	12,312,511	199,785,939	199,785,939
C. DISBURSEMENTS															
Salaries & Benefits	(1,781,345)	(11,801,312)	(12,002,870)	(16,202,170)	(15,295,292)	(13,710,607)	(13,627,155)	(13,940,423)	(14,097,057)	(13,940,423)	(13,940,423)	(14,097,057)	(2,197,833)	(156,633,969)	(156,633,969)
Operating Expenditures	(1,665,401)	(3,756,121)	(577,045)	(3,829,358)	(2,287,633)	(1,452,722)	(4,174,329)	(2,922,031)	(1,252,299)	(2,922,031)	(2,504,598)	(5,844,061)	(8,555,666)	(41,743,294)	(41,743,294)
TOTAL DISBURSEMENTS	(3,446,746)	(15,557,433)	(12,579,915)	(20,031,528)	(17,582,925)	(15,163,330)	(17,801,485)	(16,862,454)	(15,349,356)	(16,862,454)	(16,445,021)	(19,941,118)	(10,753,498)	(198,377,263)	(198,377,263)
D. OTHER FINANCING															
Interfund Transfers															
Transfers In	0	0	0	0	0	0	1,846,000	0	0	0	1,846,000	0	0	3,692,000	3,692,000
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	1,846,000	0	0	0	1,846,000	0	0	3,692,000	3,692,000
INTERFUND BORROWING															
Due From Other Funds (9310)	0	0	0	0	498,243	0	0	0	0	0	0	0	0	0	0
Due To Other Funds (9610)	0	0	0	0	(9,550)	0	0	0	0	0	0	0	0	0	0
TOTAL OTHER FINANCING	0	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	446,492	0	0	0	15,968	3,796	0	159,970	0	0	0	0	0	626,226	626,226
Other State A/R	32,701	0	733,470	0	0	9,346	0	0	0	1,173	0	0	0	776,690	776,690
Other Local A/R	154,005	56,253	142,026	0	400	574,556	0	0	0	0	0	0	0	927,240	927,240
Accounts Payable															
Prior Year Adjustments	0	0	0	0	0	0	0	(136,949)	(136,949)	(136,949)	(136,949)	(136,949)	0	(684,747)	(684,747)
In-Lieu	0	(4,563)	0	0	0	0	0	0	0	0	0	0	0	(4,563)	(4,563)
Salaries & Benefits	0	0	(5,416)	0	0	0	0	0	0	0	0	0	0	(5,416)	(5,416)
Operating A/P	0	0	0	0	389	0	0	0	0	0	0	0	0	389	389
TOTAL PRIOR YEAR	633,198	51,690	870,081	0	16,757	587,697	0	23,021	(136,949)	(135,776)	(136,949)	(136,949)	0	1,635,820	0
E. NET INCREASE/DECREASE (B - C + D)	2,784,273	(11,636,150)	3,893,662	(8,465,218)	(3,275,258)	29,271,465	37,371	(7,450,452)	(9,308,073)	1,584,299	9,545,046	(1,314,788)	1,559,013	6,736,496	5,100,676
F. ENDING CASH (A + E)	57,861,438	46,225,287	49,705,770	41,240,552	37,965,294	67,236,759	67,274,129	59,823,677	50,515,605	52,099,904	61,644,949	60,330,161			
Auditor's Ending Cash	57,861,438	45,812,109	49,705,770	41,240,552	37,965,294	80,195,832	0	0	0	0	0	0			
Variance	0	413,179	-	-	-	(12,959,073)	67,274,129	59,823,677	50,515,605	52,099,904	61,644,949	60,330,161			

**Notes for Original Budget:

1. Total Other Federal Revenues: Less Deferred Revenue (\$2,846,320.53)
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)

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	205,745,425.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	24,365,718.00
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	3,426,853.00
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	210,839.00
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)				4,036,007.00
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)				177,343,700.00
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)*				11,264.87
B. Expenditures per ADA (Line I.E divided by Line II.A)				15,743.08
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)	177,343,700.00	15,743.08
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.		
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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) 5,955,536.00
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) 155,466,536.00

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) 3.83%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 6,517,393.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 3,751,746.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	83,750.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	188,707.00
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)	695,820.31
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)	11,237,416.31
9. Carry-Forward Adjustment (Part IV, Line F)	31,614.24
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,269,030.54
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	128,814,735.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	15,770,373.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	21,207,305.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,357,039.00
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)	1,050,681.00
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)	2,663,864.00
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)	17,471,811.69
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)	1,825,161.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,917,240.00
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)	196,183,643.69
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)	5.73%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	5.74%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	11,237,416.31
B. Carry-forward adjustment from prior year(s)	
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
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.04%) times Part III, Line B19); zero if negative	31,614.24
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	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	31,614.24
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	31,614.24

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	3,393,246.00	140,000.00	4.13%
01	3010	3,567,103.00	200,000.00	5.61%
01	3182	215,408.00	13,000.00	6.04%
01	3212	2,774,972.00	165,000.00	5.95%
01	3213	3,912,612.00	200,000.00	5.11%
01	3225	1,019,168.00	50,832.00	4.99%
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	113,802.00	5,690.00	5.00%
01	4035	634,676.00	38,000.00	5.99%
01	4124	778,319.00	28,912.00	3.71%
01	4127	296,129.00	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	592,238.00	35,771.00	6.04%
01	6388	1,497,090.00	66,871.00	4.47%
01	6500	28,940,652.00	1,748,014.00	6.04%
01	6536	84,301.00	5,091.00	6.04%
01	6537	600,342.00	36,260.00	6.04%
01	6546	656,668.00	39,662.00	6.04%
01	6547	1,087,219.00	65,668.00	6.04%
01	6690	162,237.00	9,798.00	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	425,621.00	19,437.00	4.57%
01	8150	5,820,139.00	351,535.00	6.04%

12	6105	1,808,300.00	109,221.00	6.04%
13	5310	4,631,712.00	247,796.00	5.35%
13	5320	273,662.00	14,640.00	5.35%

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	(6,117.00)	0.00	(372,291.00)				
Other Sources/Uses Detail					3,692,000.00	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	109,221.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	6,117.00	0.00	263,070.00	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						

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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	3,602,000.00		
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								

Second 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	6,117.00	(6,117.00)	372,291.00	(372,291.00)	3,692,000.00	3,692,000.00		

Chico Unified (61424) - 2nd Interim LCFF Calculator		v.23.2c		PY1		v.23.2c		2/14/2023		CY					
LOCAL CONTROL FUNDING FORMULA						2021-22		2022-23							
LCFF ENTITLEMENT CALCULATION															
		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage				COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
Calculation Factors		5.07%		0.00%		53.13% 53.13%				13.26%		0.00%		55.80% 55.80%	
		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			3,533.37	\$ 9,166	\$ 953	\$ 1,129	\$ 53	\$ 39,930,258
Grades 4-6		2,610.17	8,215		873	-	23,721,051			2,593.03	9,304		1,038	48	26,943,416
Grades 7-8		1,850.95	8,458		899	-	17,318,827			1,808.45	9,580		1,069	50	19,348,506
Grades 9-12		3,765.96	9,802	255	1,069	-	41,898,728			3,820.86	11,102	289	1,271	59	48,606,920
Subtract Necessary Small School ADA and Funding		-	-	-	-	-	-			-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant			\$103,412,225	\$ 4,019,159	\$ 11,415,659	\$ -	\$118,847,043				\$116,256,531	\$ 4,471,530	\$ 13,473,252	\$ 627,787	\$134,829,100
NSS Allowance			-				-				-				-
TOTAL BASE		11,859.90	\$103,412,225	\$ 4,019,159	\$ 11,415,659	\$ -	\$118,847,043			11,755.71	\$116,256,531	\$ 4,471,530	\$ 13,473,252	\$ 627,787	\$134,829,100
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)							-								479,335
ECONOMIC RECOVERY TARGET PAYMENT							-								-
LCFF ENTITLEMENT							\$ 119,999,604								\$ 136,460,996
STATE AID CALCULATION															
Miscellaneous Adjustments							-								-
Adjusted LCFF Entitlement							119,999,604								136,460,996
Local Revenue (including RDA)							(45,428,426)								(54,427,306)
Gross State Aid							\$ 74,571,178								\$ 82,033,690
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	11,755.71			\$ 62,550,121
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								8,122,815
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								18,416,406
Proration Factor							0.00%								0.00%
Minimum State Aid Guarantee							\$ 27,969,677								\$ 18,416,406
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								\$ 82,033,690
ADDITIONAL STATE AID							\$ -								\$ -
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)															\$136,460,996
Change Over Prior Year				5.46%	6,211,311						13.72%	16,461,392			
LCFF Entitlement Per ADA							10,118								11,608
Per-ADA Change Over Prior Year				5.48%	526						14.73%	1,490			
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				26.37%	12,345,743			\$ 59,161,224
Education Protection Account							27,755,697								22,872,466
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				17.79%	21,344,623			\$136,460,996

Chico Unified (61424) - 2nd Interim LCFF Calculator							v.23.2c	CY1	v.23.2c	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	8.13%		0.00%		57.76% 57.76%			3.54%	0.00%	57.11% 57.11%			
	ADA	Base	Grade Span	Supplemental	Concentration	Total		ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	3,441.29	\$ 9,911	\$ 1,031	\$ 1,264	\$ 196	\$ 42,679,977		3,331.50	\$ 10,262	\$ 1,067	\$ 1,294	\$ 155	\$ 42,571,159
Grades 4-6	2,534.27	10,060		1,162	180	28,897,286		2,470.61	10,416		1,190	143	29,026,137
Grades 7-8	1,758.10	10,359		1,197	186	20,642,752		1,707.79	10,726		1,225	147	20,661,238
Grades 9-12	3,825.55	12,005	312	1,423	221	53,407,807		3,826.43	12,430	323	1,457	175	55,041,457
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-		-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$123,739,237	\$ 4,741,541	\$ 14,842,099	\$ 2,304,945	\$145,627,822			\$125,801,977	\$ 4,790,647	\$ 14,916,290	\$ 1,791,077	\$147,299,991
NSS Allowance		-				-			-				-
TOTAL BASE	11,559.21	\$123,739,237	\$ 4,741,541	\$ 14,842,099	\$ 2,304,945	\$145,627,822		11,336.33	\$125,801,977	\$ 4,790,647	\$ 14,916,290	\$ 1,791,077	\$147,299,991
ADD ONS:													
Targeted Instructional Improvement Block Grant						\$ 523,290					\$ 523,290		
Home-to-School Transportation (COLA added commencing 2023-24)						680,431					704,518		
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-					-		
Transitional Kindergarten (Commencing 2022-23)						566,972					637,433		
						-					-		
ECONOMIC RECOVERY TARGET PAYMENT													
LCFF ENTITLEMENT							\$ 147,398,515					\$ 149,165,232	
STATE AID CALCULATION													
Miscellaneous Adjustments						-					-		
Adjusted LCFF Entitlement						147,398,515					149,165,232		
Local Revenue (including RDA)						(54,427,306)					(54,427,306)		
Gross State Aid						\$ 92,971,209					\$ 94,737,926		
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 11,559.21		\$ 5,320.83	11,336.33		\$ 60,318,671		
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						7,077,272					5,891,365		
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						17,370,863					16,184,956		
Proration Factor						0.00%					0.00%		
Minimum State Aid Guarantee						\$ 17,370,863					\$ 16,184,956		
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						\$ 92,971,209					\$ 94,737,926		
ADDITIONAL STATE AID						\$ -					\$ -		
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)							\$147,398,515					\$149,165,232	
Change Over Prior Year			8.02%	10,937,519				1.20%	1,766,717				
LCFF Entitlement Per ADA					12,752					13,158			
Per-ADA Change Over Prior Year			9.86%	1,144				3.18%	406				
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			10.23%	6,050,170	\$ 65,211,394		0.76%	498,063	\$ 65,709,457				
Education Protection Account					27,759,815				29,028,469				
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)			4.43%	6,050,170	\$147,398,515		0.34%	498,063	\$149,165,232				

Chico Unified School District
2022-23 Second Interim

UNRESTRICTED 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	136,460,996	10,937,519	147,398,515	1,766,717	149,165,232
Federal Sources	8100-8299	25,000	(25,000)	0	0	0
Other State Revenues	8300-8599	3,608,324	(13,461)	3,594,863	(9,131)	3,585,733
Other Local Revenues	8600-8799	2,348,579	(646,272)	1,702,307	0	1,702,307
TOTAL REVENUES		142,442,899	10,252,786	152,695,685	1,757,586	154,453,272
EXPENDITURES						
Certificated Salaries	1000-1999	54,680,943	4,720,063	59,401,006	40,290	59,441,296
Classified Salaries	2000-2999	15,983,980	237,585	16,221,565	269,742	16,491,307
Employee Benefits	3000-3999	33,674,188	560,828	34,235,016	223,964	34,458,980
Books and Supplies	4000-4999	4,194,758	(299,196)	3,895,562	155,000	4,050,562
Services, Other Operating Expenses	5000-5999	10,256,789	(45,898)	10,210,891	395,355	10,606,246
Capital Outlay	6000-6999	2,314,406	(2,048,244)	266,162	0	266,162
	7100-7299					
Other Outgo	7400-7499	564,858	0	564,858	0	564,858
Direct Support/Indirect Costs	7300-7399	(3,923,492)	397,028	(3,526,464)	(1,347)	(3,527,811)
TOTAL EXPENDITURES		117,746,430	3,522,166	121,268,596	1,083,004	122,351,600
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		24,696,469	6,730,621	31,427,090	674,582	32,101,672
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	3,692,000	108,060	3,800,060	111,302	3,911,362
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	(27,456,377)	(1,395,514)	(28,851,891)	(685,170)	(29,537,061)
TOTAL OTHER FINANCING SOURCES/USES		(23,764,377)	(1,287,454)	(25,051,831)	(573,868)	(25,625,699)
NET INCREASE (DECREASE) IN FUND BALANCE						
		932,092	5,443,166	6,375,258	100,714	6,475,972
Beginning Fund Balance						
		37,376,135		38,308,227		44,683,485
Ending Fund Balance						
		38,308,227		44,683,485		51,159,457
Components of Fund Balance:						
a) Nonspendable						
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) Restricted						
		0		0		0
c) Committed						
		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
d) Assigned						
Board Reserve - 2%		4,114,909		3,977,136		4,027,341
Board Reserve - 2018-19 One-time Funds		1,801,319		1,801,319		1,801,319
ERATE Carryover		410,579		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
e) Unassigned/Unappropriated						
3% Required Reserve		6,172,363		5,965,704		6,041,011
Unappropriated Fund Balance		9,830,409		16,960,677		23,311,137

MULTI-YEAR ASSUMPTIONS

	2023-24 Changes	2024-25 Changes
REVENUES		
Local Control Funding Formula		
COLA	8.13%	3.54%
COLA Suspension & Base Grant Proration Factor	0.0000%	0.0000%
Projected CBEDS Enrollment	11,964	11,907
Projected P2 ADA	11,185.69	11,131.98
Prior Year P2 ADA	11,264.87	11,185.69
Change in Yr. to Yr. ADA	(79.18)	(53.71)
Federal Revenues		
Loss of Forest Reserve Revenue	(25,000)	0
Total Change in Federal Revenues	(25,000)	0
Other State Revenues		
Unrestricted Lottery - Change in ADA	(13,461)	(9,131)
Placeholder	0	0
Total Change in Other State Revenues	(13,461)	(9,131)
Other Local Revenues		
Tuition - International Students	0	0
Interest	0	0
Rental Income - Lassen property	(100,000)	
Electric Bus Purchase - Carl Moyer Grant	(400,000)	
ERATE Reimbursement	(146,272)	0
Total Change in Other Local Revenues	(646,272)	0
TOTAL CHANGE TO REVENUES	(684,733)	(9,131)
EXPENDITURES		
Certificated Salaries		
Adjust Teacher FTE -3 for Decreased Enrollment of 124 in 23-24	(187,140)	0
Adjust Teacher FTE -1 for Decreased Enrollment of 58 in 24-25	0	(62,380)
Estimated Step/Column Increases	1,093,619	1,188,020
Salary savings from retirements (CUTA est 20 FTE in 22-23, 20 in 23-24)	(700,000)	(700,000)
Assistant Principal @ Elementary schools	104,540	52,270
TK Implementation (1 teacher in 23-24, 1 teacher in 24-25)	62,380	62,380
Oakbridge Teachers	423,608	0
Additional LCAP positions	2,300,000	(500,000)
High School Block Schedule (8 periods)	1,800,000	0
WASC - E/A	(12,500)	0
One-time AFC teacher payments	(185,444)	0
Certificated Staff Moving Classrooms due to Construction	15,000	0
Jr. High coaching stipends	6,000	0
Total Change in Certificated Salaries	4,720,063	40,290
Classified Salaries		
Estimated Step Increases	279,720	283,877
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	40,000
Total Change in Classified Salaries	237,585	269,742
Employee Benefits		
Benefits Adjusted for FTE change due to Enrollment in 23-24	(101,969)	0
Benefits Adjusted for FTE change due to Enrollment in 24-25	0	(33,802)
Benefit Increase from Estimated Step/Column Increases - Certificated	283,302	304,193
Benefit savings from retirements (CUTA est 20 FTE in 22-23, 20 in 23-24)	(181,335)	(179,235)
Benefit savings from retirements (CSEA 9 FTE 23-24 and 9 FTE 24-25)	(34,204)	(34,888)
Benefit Increase from Estimated Step/Column Increases - Classified	111,902	115,836
Benefit Increase from addition of AP's at elementary schools	41,071	20,379
STRS Rates (19.10% 22-23), (19.10% 23-24), (19.10% 24-25)	0	0
PERS Rates (25.37% 22-23), (27.00% 23-24), (28.10% 24-25)	260,539	178,437
UI Rate Change (.50% 22-23), (.50% 23-24), (.20% 24-25)	0	(226,868)
Certificated Jr. High coaching stipends	408	0
Classified Jr. High coaching stipends	1,561	0
Oakbridge Teachers	181,056	0
TK Implementation (1 teacher in 23-24; 1 teacher in 24-25)	33,990	33,802
TK Implementation (8.5 hrs in 23-24; 8.5 hrs in 24-25)	12,548	12,798
One-time AFC teacher payments	(48,039)	0
Add'l Custodian for New Classrooms due to Construction	0	33,312
Total Change in Employee Benefits	560,828	223,964

Books and Supplies			
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	220,041		0
Technology - Student Devices	100,000	50,000	
Technology - Infrastructure	85,000	85,000	
Increase in Textbook Budget	0		0
WASC supplies	(5,000)		0
Fine Arts/Music supplies	32,000		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
Fuel - Estimated Cost Increase	30,000	20,000	
Total Change in Books and Supplies	(299,196)	155,000	
Services, Other Operating Expenses			
Election costs - even years in November	(90,000)	75,000	
Utilities Increases	194,800	204,096	
Property & Liability Insurance	107,647	116,259	
One-time insurance assessment	(135,000)		
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	(1,147)		
Shade Structures Project (res 0830)	(74,700)		
WASC team travel	(27,325)	0	
Total Change in Services, Other Oper. Expenses	(45,898)	395,355	
Capital Outlay			
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		
Total Change in Capital Outlay	(2,048,244)	0	
Other Outgo			
2018-19 One-time Funding - Payoff Debt Early	0		
Total Change in Other Outgo	0	0	
Direct Support/Indirect Costs			
Changes to Indirect Costs-GF	0	0	
Changes to Indirect Costs- Due to End of Grants	397,028	(1,347)	
Total Change in Direct Support/Indirect Costs	397,028	(1,347)	
TOTAL CHANGES IN EXPENDITURES	3,522,166	1,083,004	
OTHER FINANCING SOURCES/USES			
Interfund Transfers			
a) In	108,060	111,302	
b) Out			
Nutrition Services Contribution	0		
--Deficit Spending	0	0	
--Step/Column plus payroll benefits	0	0	
Other Sources/Uses			
a) Sources	0	0	
b) Uses	0	0	
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	(651,111)	(619,916)	
Routine Restricted to 3% requirement	206,659	(75,307)	
One-Time contribution to ASSETs	142,376	0	
Additional teachers, aides, & supplies for new classes	(557,688)	(180,000)	
Spec Ed staffing from one-time funding	(426,882)	0	
Change in AB 602 dollars from the SELPA	7,133	292,685	
BCOE Special Ed Billback	(93,301)	(102,631)	
Total Change in Contributions	(1,395,514)	(685,170)	
TOTAL CHANGES IN OTHER FINANCING SOURCES	(1,287,454)	(573,868)	

Chico Unified School District
2022-23 Second Interim

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	24,223,342	(8,880,290)	15,343,052	0	15,343,052
Other State Revenues	8300-8599	35,338,398	(14,870,064)	20,468,334	(3,599)	20,464,735
Other Local Revenues	8600-8799	11,176,789	0	11,176,789	0	11,176,789
TOTAL REVENUES		70,738,529	(23,750,354)	46,988,175	(3,599)	46,984,576
EXPENDITURES						
Certificated Salaries	1000-1999	22,705,803	(2,094,720)	20,611,083	360,743	20,971,827
Classified Salaries	2000-2999	11,659,107	225,437	11,884,544	255,319	12,139,862
Employee Benefits	3000-3999	25,298,110	(923,084)	24,375,026	220,799	24,595,825
Books and Supplies	4000-4999	12,187,823	(4,631,297)	7,556,526	(13,599)	7,542,927
Services, Other Operating Expenses	5000-5999	8,994,977	(1,166,093)	7,828,884	602,631	8,431,515
Capital Outlay	6000-6999	2,668,961	(1,424,003)	1,244,958	0	1,244,958
Other Outgo	7100-7299	933,013	0	933,013	0	933,013
Direct Support/Indirect Costs	7400-7499	3,551,201	(397,028)	3,154,173	1,347	3,155,520
TOTAL EXPENDITURES	7300-7399	87,998,995	(10,410,788)	77,588,207	1,427,240	79,015,447
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES		(17,260,466)	(13,339,566)	(30,600,032)	(1,430,839)	(32,030,870)
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	27,456,377	1,395,514	28,851,891	685,170	29,537,061
TOTAL OTHER FINANCING SOURCES/USES		27,456,377	1,395,514	28,851,891	685,170	29,537,061
NET INCREASE (DECREASE) IN FUND BALANCE		10,195,911	(11,944,051)	(1,748,140)	(745,669)	(2,493,809)
Beginning Fund Balance		10,228,398		20,424,309		18,676,169
Ending Fund Balance		20,424,309		18,676,169		16,182,359
Components of Fund Balance:						
b) Restricted		20,424,309		18,676,169		16,182,359
Unappropriated Fund Balance		0		0		0

	2023-24 Changes	2024-25 Changes
Federal Revenues		
ESSER II (resc 3212)	(2,939,972)	0
ESSER III (resc 3213)	(570,167)	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)	(283,217)	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)	(385,355)	0
Title IV Carryover (rsc 4127)	(100,313)	0
Total Federal Revenues	(8,880,290)	0
Other State Revenues		
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)	(132,050)	0
Educator Effectiveness (res 6266)	(620,565)	0
Restricted Lottery (res 6300)	(5,305)	(3,599)
Arts/Music/Materials Discretionary BG (res 6762)	(4,929,123)	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
Prop 28 Arts/Music	1,940,888	0
Learning Recovery (res 7435)	(7,065,593)	0
Ethnic Studies (res 7814)	(103,800)	0
Total State Revenues	(14,870,064)	(3,599)
Other Local Revenues		
Placeholder	0	0
Rural Bus Pilot Grant (rsc 9129)	0	0
Total Local Revenues	0	0
Certificated Salaries		
ESSER II (resc 3212)	(1,881,016)	0
ESSER III (resc 3213)	0	0
ESSER III - LL (res 3214)	(976,401)	0
ESSER II (res 3216)	(113,065)	0
State Reserve Emerg Needs (res 3218)	(189,755)	0
State Reserve LL (res 3219)	(886,774)	0
ARP Homeless (res 5632)	(4,000)	0
21st Century Carryover (rsc 4124)	(241,204)	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)	(43,143)	0
Educator Effectiveness (res 6266)	775,666	26,945
Spec Ed Learning Recovery (res 6537)	(55,000)	0
A-G Completion (res 7412 & 7413)	(432,730)	0
ELO Grant (rsc 7425)	(42,045)	0
Learning Recovery (res 7435)	822,425	0
Prop 28 Arts/Music	1,072,341	0
Spec Ed staffing from IEEEE	53,772	0
Teachers for new Special Ed classrooms	200,000	100,000
Project Specialist - Special Ed	114,132	0
Estimated Step/Column Increases Special Ed	229,214	233,798
Total Change in Certificated Salaries	(2,094,720)	360,743

Classified Salaries

ESSER III (resc 3213)	0	0
GEER II (res 3217)	(169,627)	0
State Reserve LL (res 3219)	(10,721)	0
ARP Homeless (res 5632)	(1,000)	0
ELO Grant (rsc 7425)	(1,219)	0
IEEEP (res 6128)	0	0
Spec Ed Learning Recovery (res 6537)	(155,287)	0
Spec Ed staffing from IEEEE	36,856	0
Spec Ed staffing from SPED Learning Recovery	184,358	0
Aides for new Special Ed classrooms	180,000	90,000
Estimated Step/Column Increases Special Ed	162,077	165,319
Total Change in Classified Salaries	225,437	255,319

Employee Benefits

Special Ed Impact - STRS Rates (19.10% 22-23 & 23-24 & 24-25)	0	0
Special Ed Impact - PERS Rates (25.37% 22-23), (27.00% 23-24) ,(28.10% 24-25)	135,603	93,477
ESSER II (resc 3212)	(674,227)	0
ESSER III (resc 3213)	0	0
ESSER III - LL (res 3214)	(387,896)	0
ESSER II (res 3216)	(55,688)	0
GEER II (res 3217)	(103,855)	0
State Reserve Emerg Needs (res 3218)	(93,462)	0
State Reserve LL (res 3219)	(417,339)	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)	(21,250)	0
Educator Effectiveness (res 6266)	(45,622)	0
Spec Ed Learning Recovery (res 6537)	(100,413)	0
A-G Completion (res 7412 & 7413)	(166,600)	0
ELO Grant (rsc 7425)	(10,293)	0
Learning Recovery (res 7435)	405,075	0
Title I Carryover (res 3010)	(124,000)	0
Prop 28 Arts/Music	577,414	0
Spec Ed staffing from IEEEE	44,164	0
Spec Ed staffing from SPED Learning Recovery	107,732	0
Project Specialist - Special Ed	43,556	0
Estimated Step/Column Increases Special Ed - Certificated	59,378	59,864
Estimated Step/Column Increases Special Ed - Classified	64,839	67,458
Total Change in Employee Benefits	(923,084)	220,799

Books and Supplies

Spec Ed classroom setup	20,000	(10,000)
Restricted Lottery Carryover (res 6300)	(1,210,278)	(3,599)
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)	(29,167)	0
ADR (res 6536)	(14,500)	0
ESSER II (resc 3212)	(214,729)	0
ESSER III (resc 3213)	0	0
ESSER III - LL (res 3214)	(108,362)	0
ESSER II (res 3216)	(39,650)	0
State Reserve Emerg Needs (res 3218)	0	0
State Reserve LL (res 3219)	(24,206)	0
ARP Homeless (res 5632)	(47,636)	0
Arts/Music/Materials Discretionary BG (res 6762)	0	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
Prop 28 Arts/Music	291,133	0
Ethnic Studies (res 7814)	(103,800)	0
Donations Carryover (rsc 9024)	(375,122)	0
Total Change in Books and Supplies	(4,631,297)	(13,599)

Services, Other Operating Expenses			
Routine Restricted Maintenance Carryover	(315,648)		0
Restricted Lottery Carryover (res 6300)	0		0
ELOP (res 2600)	600,000		500,000
ESSER II (resc 3212)	(5,000)		0
ESSER III (resc 3213)	0		0
ESSER III - LL (res 3214)	(86,079)		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)	(260,475)		0
ADR (res 6536)	(69,801)		0
Arts/Music/Materials Discretionary BG (res 6762)	0		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	93,301		102,631
MAA Carryover (rsc 9087)	0		0
Total Change in Services, Other Oper. Expenses	(1,166,093)		602,631
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)	(570,167)		0
Total Change in Capital Outlay	(1,424,003)		0
Other Outgo			
COPS Debt Schedule	0		0
Total Change in Other Outgo	0		0
Indirect Costs			
ESSER II (resc 3212)	(165,000)		0
ESSER III (resc 3213)	0		0
Title I Carryover (rsc 3010)	(52,107)		0
Title II Carryover (res 4035)	(12,940)		0
21st Century Carryover (rsc 4124)	(18,350)		0
Title IV Carryover (rsc 4127)	(5,714)		0
PreK Planning & Implementation (res 6053)	(15,386)		0
IEEEP (res 6128)	(7,522)		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)	0		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
Total Direct Support/Indirect Costs	(397,028)		1,347
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	651,111		619,916
Routine Restricted to 3% requirement	(206,659)		75,307
One-Time contribution to ASSETs	(142,376)		0
Additional teachers, aides, & supplies for new classes	557,688		180,000
Spec Ed staffing from one-time funding	426,882		0
Change in AB 602 dollars from the SELPA	(7,133)		(292,685)
BCOE Special Ed Billback	93,301		102,631
Total Change in Contributions	1,395,514		685,170
TOTAL CHANGES IN OTHER FINANCING SOURCES	1,395,514		685,170

Chico Unified School District
2022-23 Second Interim

TOTAL 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	136,460,996	10,937,519	147,398,515	1,766,717	149,165,232
Federal Sources	8100-8299	24,248,342	(8,905,290)	15,343,052	0	15,343,052
Other State Revenues	8300-8599	38,946,722	(14,883,525)	24,063,197	(12,729)	24,050,468
Other Local Revenues	8600-8799	13,525,368	(646,272)	12,879,096	0	12,879,096
TOTAL REVENUES		213,181,428	(13,497,568)	199,683,860	1,753,988	201,437,848
EXPENDITURES						
Certificated Salaries	1000-1999	77,386,746	2,625,343	80,012,089	401,033	80,413,123
Classified Salaries	2000-2999	27,643,087	463,021	28,106,108	525,061	28,631,169
Employee Benefits	3000-3999	58,972,298	(362,256)	58,610,042	444,763	59,054,805
Books and Supplies	4000-4999	16,382,581	(4,930,493)	11,452,088	141,401	11,593,489
Services, Other Operating Expenses	5000-5999	19,251,766	(1,211,991)	18,039,775	997,986	19,037,761
Capital Outlay	6000-6999	4,983,367	(3,472,247)	1,511,120	0	1,511,120
	7100-7299					
Other Outgo	7400-7499	1,497,871	0	1,497,871	0	1,497,871
Direct Support/Indirect Costs	7300-7399	(372,291)	0	(372,291)	0	(372,291)
TOTAL EXPENDITURES		205,745,425	(6,888,623)	198,856,802	2,510,245	201,367,047
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES						
		7,436,003	(6,608,945)	827,058	(756,257)	70,801
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
a) In	8910-8929	3,692,000	108,060	3,800,060	111,302	3,911,362
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
TOTAL OTHER FINANCING SOURCES/USES		3,692,000	108,060	3,800,060	111,302	3,911,362
NET INCREASE (DECREASE) IN FUND BALANCE		11,128,003	(6,500,885)	4,627,118	(644,955)	3,982,163
Beginning Fund Balance		47,604,533		58,732,536		63,359,654
Ending Fund Balance		58,732,536		63,359,654		67,341,817
Components of Fund Balance:						
a) Nonspendable						
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) Restricted						
		20,424,309		18,676,169		16,182,359
c) Committed						
		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
d) Assigned						
		0		0		0
Additional 2% Reserves per Board Policy		4,114,909		3,977,136		4,027,341
Board Reserve - 2018-19 One-time Funds		1,801,319		1,801,319		1,801,319
ERATE Carryover		410,579		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
e) Unassigned/Unappropriated						
3% Required Reserve		6,172,363		5,965,704		6,041,011
Unappropriated Fund Balance		9,830,409		16,960,677		23,311,137

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

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

CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

EXPORT VALIDATION CHECKS

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

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

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

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

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

Exception

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

Exception

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

Passed

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data exists in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information.

Exception

FORM

Form CASH

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

Passed

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed