



## **Stockton Unified School District**

### **2022-23 First Interim Report and Multiyear Fiscal Projection**

**December 13, 2022**

## **About Stockton Unified School District**

Stockton Unified School District began providing services to students in 1852 and is located in the heart of California's Central Valley near the banks of the San Joaquin River. SUSD is the 17th largest school district in California, whereby approximately 33,000 PK-12th grade students come to us to experience an academic journey that leads to high school graduation and success in college, careers, and as actively-engaged community members. The District also serves a number of adults through our Stockton School for Adults. SUSD is made up of thirty-seven Head Start classes, fifty-three state preschool classes, three First 5 preschool classes, forty-one K-8 schools, four comprehensive high schools, three small high schools, an alternative high school, a special education school, a school for adults, and five dependent charter schools. Our district mission is to graduate every single youth college, career, and community ready. Stockton Unified School District is dedicated to providing high-quality first instruction, rigorous curriculum, and supporting academic achievement and social-emotional development supported by Multi-Tiered System of Supports (MTSS). The District's work is guided by three focal goals:

## **Mission Statement**

**Our Mission is to graduate every student college, career, and community ready. In doing so we lift all youth out of circumstances of poverty and scarcity.**

## **Our Goals**

1. Every child by the end of the 3rd grade will read and comprehend at the proficient level.
2. Every child by the end of the 9th grade will demonstrate mastery of Algebra concepts and application.
3. Every child by the end of the 12th grade will graduate and be college or career ready.



## **Board of Trustees**

<b>Cecilia Mendez</b>	<b>Board President</b>
<b>Ray C. Zulueta Jr.</b>	<b>Board Vice President</b>
<b>Alicia Rico</b>	<b>Board Clerk</b>
<b>Angelann Flores</b>	<b>Board Member</b>
<b>Maria Mendez</b>	<b>Board Member</b>
<b>Scot McBrian</b>	<b>Board Member</b>
<b>Zachary I. Avelar</b>	<b>Board Member</b>

## **Administration**

<b>Dr. Traci Miller</b>	<b>Interim Superintendent</b>
<b>Dr. Francine Baird</b>	<b>Assistant Superintendent Student Support Services</b>
<b>Dr. Susana Ramirez</b>	<b>Interim Assistant Superintendent Educational Services</b>
<b>Dr. Mayra Franco</b>	<b>Chief, Department of Public Safety</b>
<b>Wendy DeSimone</b>	<b>Interim Assistant Superintendent Human Resource</b>
<b>Joann Juarez</b>	<b>Interim Chief Business Official</b>
<b>Melinda Meza</b>	<b>Director of Communication, Marketing and Media</b>
<b>Marcus Omlin</b>	<b>Director, Operation of Emergency Services</b>

**Stockton Unified School District**  
**2022-23 First Interim Report and Multiyear Fiscal Projection**  
**As of October 31, 2022**  
Presented December 13, 2022

Interim budget reports provide a picture of a district’s financial condition during the fiscal year. The Governing Board of a school district certifies the district’s financial condition to the county office of education through these reports. The First Interim Report is from July 1<sup>st</sup> through October 31<sup>st</sup>, and projects financial activity through June 30<sup>th</sup>. With these reports, school districts must certify their financial status for the current and two subsequent fiscal years. The certification status is classified as follows:

- Positive – will meet its reserve requirement and have a positive cash balance
- Qualified – may not meet its reserve requirement and/or may not have a positive cash balance
- Negative – will not meet its reserve requirement and will not have a positive cash balance

The report is submitted to and officially certified by the San Joaquin County Office of Education Superintendent

Illustrated below is a summary of the State budget and budget guidelines as provided by San Joaquin County Office of Education, Business & Administration Steering Committee (BASC), School Services of California, and other professional organizations. In addition, the First Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports.

On June 27, 2022, Governor Gavin Newsom signed an on-time budget. During the preparation of the enacted state budget, there were components of the May Revision budget that either remained the same, were changed, or not included in the Enacted State Budget. Since districts’ budgets are prepared based on the May Revision, the First Interim Report incorporates the applicable provisions from the enacted state budget and subsequent budget trailer bills.

**Local Control Funding Formula Factors**

Illustrated below is a comparison of projected statutory COLAs plus additional LCFF investments for the budget year and two subsequent years:

Description	2022-23	2023-24	2024-25
LCFF COLAs (22-23 Gov. Proposal)	5.33%	3.11%	3.11%
LCFF COLAs + Investment (22-23 May Revision)	6.56% + investment ≈ 3.29%	5.38%	4.02%
LCFF COLAs + Investment (22-23 Enacted State Budget)	6.56% + investment of 6.28%	5.38%	4.02%
<b>LCFF COLAs + Investment (22-23 AB185 Trailer Bill)</b>	<b>6.56% + investment of 6.70%</b>	<b>5.38%</b>	<b>4.02%</b>

The enacted state budget also incorporated the Governor's proposal of allowing school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years' ADA. It also included the provision of amending the 2021-22 LCFF calculation to utilize the greater of 2021-22 ADA or the 2019-20 attendance rate applied to 2021-22 enrollment for all classroom-based LEAs that met specified independent study requirements. Please note that due to its uncertainty of being approved and not knowing how it would be implemented, this proposal was not included in the district's adopted budget.

### **Other Enacted State Budget Components**

Illustrated below is a summary of other major budget components contained in the enacted state budget.

- Transitional Kindergarten (TK) add-on to the LCFF of \$2,813 for 2022-23, to be adjusted annually by the COLA
- \$7.9 billion to establish the Learning Recovery Emergency Block Grant to be allocated to all LEAs based on unduplicated pupil counts
- \$3.6 billion to establish the Arts, Music, and Instructional Materials Discretionary Block Grant to be allocated to all LEAs on a per-pupil basis
- Full funding of \$4 billion for the Expanded Learning Opportunities Program (ELOP) with changes to calculation of funds, offering, and access requirements. \$5 million of the \$4 billion is for county offices to provide technical assistance, evaluation and training services to support program improvement [EC 46120(d)(8)]
- Special Education base rate increased to \$820 per pupil
- Home-to-school transportation funding equal to 60% of transportation expenditures reported in the prior year, excluding capital outlay and nonagency expenditures, and reduced by the transportation add-on to the LCFF.
  - As a condition of receiving the reimbursed transportation allowance, the school district or county office of education shall develop a plan describing the transportation services it will offer to its pupils and how it will prioritize planned transportation services for pupils in TK thru grade 6 and pupils who are low income.
  - The plan shall be adopted by the governing board on or before April 1, 2023 and updated annually by April 1.
- \$1.2 billion to implement universal meals, plus \$600 million for kitchen infrastructure grants
- \$500 million to establish the Golden State Pathways Program for college and career education pathways and \$200 million for the expansion of dual enrollment programs

### **Discretionary Block Grant**

The Governor's May Revision proposed utilizing \$8 billion relating to a discretionary block grant, which would have resulted in districts receiving between \$1,360 and \$1,500 per reported 2021-22 ADA. This provision was not part of the enacted state budget; therefore, districts will not be receiving these funds. Please note that due to its uncertainty, these funds were not included in the district's adopted budget.

## **Routine Restricted Maintenance Account**

Per Education Code Section 17070.75, school districts are required to deposit into the account a minimum amount equal to or greater than three percent (3%) of the total General Fund expenditures and other financing uses for that fiscal year. Illustrated below are the primary compliance components:

- The 3% contribution is calculated on total General Fund expenditures, including other financing uses (i.e. transfers out, debt issuances relating to the General Fund)
- Based on enacted bills from 2019-20 through 2021-22, total General Fund expenditures for RRMA purposes do not include STRS on-behalf (Resource 7690) expenditures, and one-time funding sources to address COVID-19 challenges (Resources 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, and 7027).
- The final 3% contribution is based on year-end actual data; therefore, while it is developed based on budget, it must be trued up using actual expenditures
- The actual contribution will be audited as part of the School Facility Program Bond Audit
- This paragraph applies only to the following school districts:
  - (i) High school districts with an average daily attendance greater than 300 pupils.
  - (ii) Elementary school districts with an average daily attendance greater than 900 pupils.
  - (iii) Unified school districts with an average daily attendance greater than 1,200 pupils.

Therefore, in order to ensure the Stockton Unified School District is following the above provisions, the District has budgeted an additional \$1,527,477.29 over the 2% contribution minimum in order to plan for the following:

- Possible increases in expenditures (i.e. salary increases, pension and other benefit adjustments)
- Possibility of one-time expenditures (i.e. textbook adoption, capital costs, etc....)

## **Reserves**

**District Reserve Requirements:** The 2014 State Budget Act and the passage of Proposition 2 in November 2014 established a hard cap on district reserves, if all the following conditions are met:

1. Proposition 98 must be funded based on Test 1
2. Full repayment of the maintenance factor prior to 2014-15
3. Proposition 98 provides sufficient funds to support pupil attendance growth and the statutory COLA
4. Capital gains exceed 8% of General Fund revenues

Prior law specified that in any fiscal year immediately following a year in which a transfer of any amount is made to the Public School System Stabilization Account, a district's assigned or unassigned fund balance (including Fund 01 and Fund 17) may not exceed two times the reserve for economic uncertainty (three times the reserve for economic uncertainty for districts with more than 400,000 ADA).

However, Senate Bill (SB) 751 which became effective January 1, 2018 made changes to the school district reserve cap law in the following manner:

- It requires that the reserve cap is triggered in a fiscal year immediately after a fiscal year in which the amount of moneys in the Public-School System Stabilization Account is equal to or exceeds three percent of the combined total of General Fund revenues appropriated for school districts and allocated local proceeds of taxes (Proposition 98 funding), as specified, for that fiscal year
- Adjusts the reserve cap from a combined assigned and unassigned ending fund balance based on the size of the district to a combined assigned or unassigned ending balance, in the General Fund (01) and the Special Reserve Fund for Other Than Capital Outlay (17), of 10% of those funds for all districts
- Reserves would be capped at 10% as long as the amount in the Public-School System Stabilization Account remained at 3% or greater of the Proposition 98 amount in each preceding year
  - The State must notify local educational agencies when the conditions are and are no longer applicable
- Basic aid school districts and districts with fewer than 2,501 average daily attendance are exempt from the reserve cap requirement

Since all conditions have been met regarding enacting LEA reserve cap, LEAs have the statutory reserve cap described above beginning 2022-23. More than likely the limit will be in place for subsequent years; therefore, applicable school districts may need to spend down their reserves **and/or** commit funds.

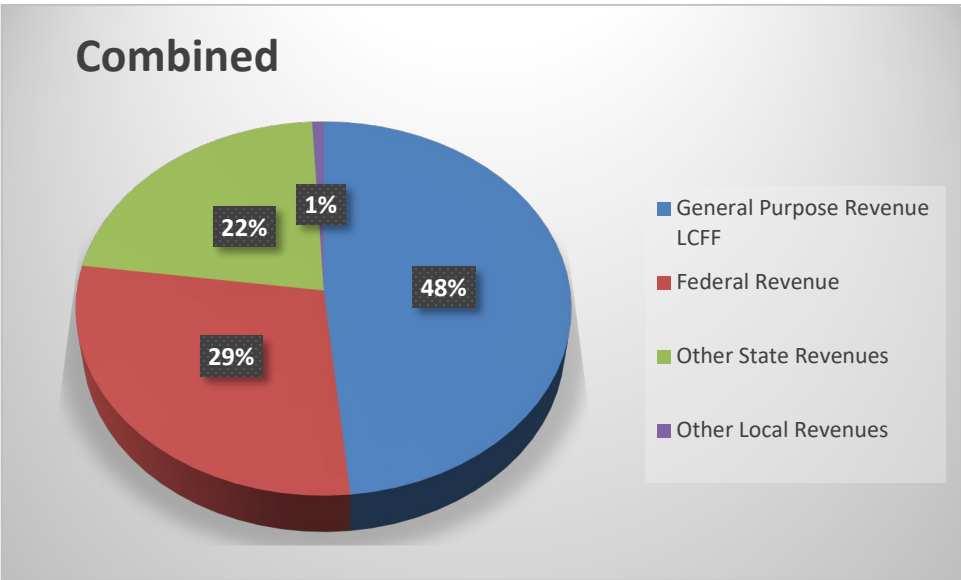
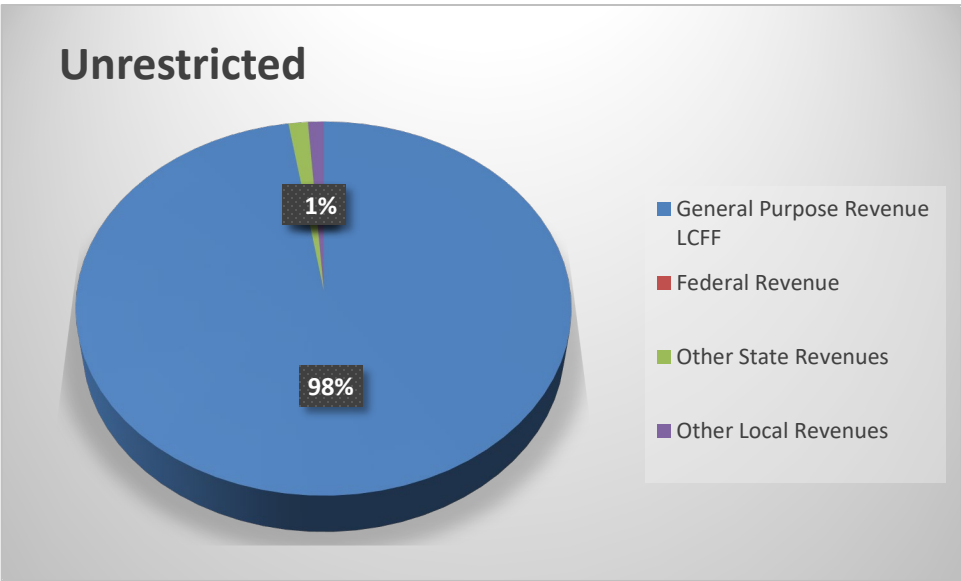
### **2022-23 Stockton Unified School District School District Primary Budget Components**

- ❖ Average Daily Attendance (ADA) is estimated at 30,286.00
  - Due to declining enrollment the funded ADA will be based on the prior year funded ADA of 32,489.97
- ❖ The District's estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 83.46%. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated to be \$170 per ADA for unrestricted purposes and \$67 per ADA for restricted purposes.
- ❖ Transitional Kindergarten ratio "add-on" is \$2,813 per transitional kindergarten ADA.
- ❖ Mandated Cost Block Grant is \$34.94 for K-8 ADA and \$67.31 for 9-12 ADA
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

**General Fund Revenue Components**

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

<u>Description</u>	<u>Unrestricted</u>	<u>Combined</u>
<i>General Purpose Revenue LCFF</i>	\$456,802,540.00	\$456,802,540.00
<i>Federal Revenue</i>	\$0.00	\$270,818,657.00
<i>Other State Revenues</i>	\$6,487,979.00	\$207,479,323.20
<i>Other Local Revenues</i>	\$5,273,975.92	\$7,839,990.92
<b>Total</b>	<b>\$468,564,494.92</b>	<b>\$942,940,511.12</b>



**Education Protection Account**

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State’s sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The District receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds.

Subsequently, on November 8, 2016, the voters approved the California Children’s Education and Health Care Protection Act (Proposition 55) that maintains increased personal income tax rates for taxpayers in high tax brackets through 2030. Proposition 55 did not extend the sales tax increase; therefore, the temporary sales tax increase expired at the end of calendar year 2016.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District’s EPA funds are appropriated for 2022-23. The amounts will be revised throughout the year based on information received from the State.

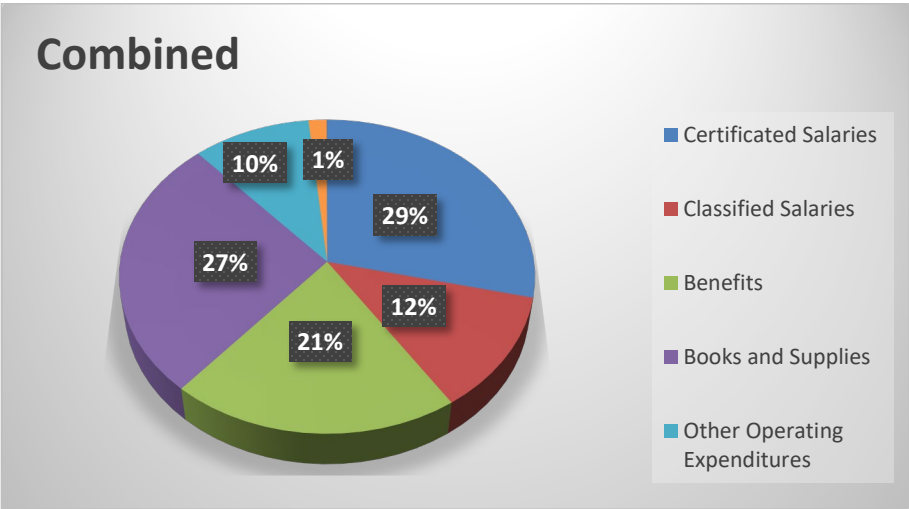
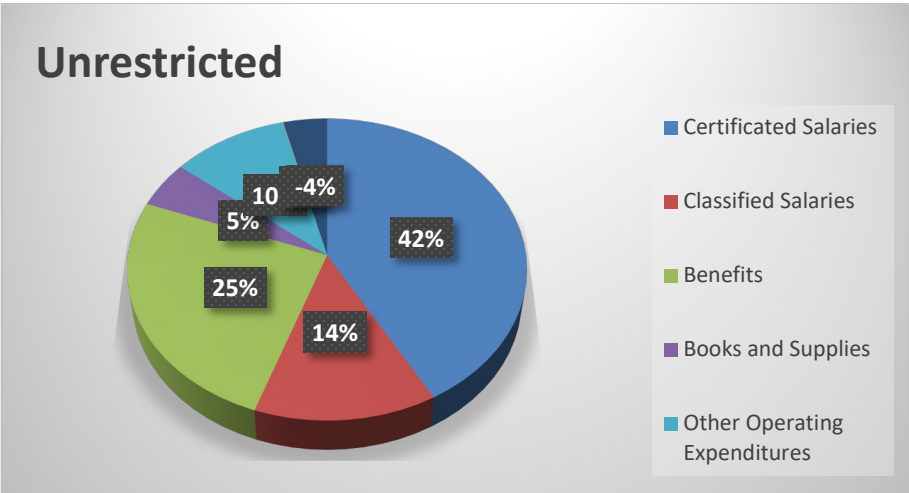
<b>Education Protection Account (EPA) Budget</b>	
<b>2022-23 Fiscal Years</b>	
<u>Description</u>	<u>Amount</u>
<b>Beginning Balance</b>	\$58,085,277.00
<b>Budgeted EPA Revenue:</b>	\$89,802,655.00
<i>Estimated EPA Funds</i>	<b>\$147,887,932.00</b>
<b>Budgeted EPA Expenditures:</b>	
<i>Certificated Instructional Salaries</i>	\$119,969,000.00
<i>Certificated Instructional Benefits</i>	\$27,918,932.00
<b>Total</b>	<b>\$147,887,932.00</b>
<b>Ending Balance</b>	\$0.00

# Operating Expenditure Components

The General Fund is used for the majority of the functions within the District. As illustrated below, salaries and benefits comprise approximately 42% of the District’s unrestricted budget, and approximately 29% of the total General Fund budget.

Following is a graphical representation of expenditures by percentage:

Description	Unrestricted	Combined
<i>Certificated Salaries</i>	\$176,858,983.16	\$260,526,089.16
<i>Classified Salaries</i>	\$57,240,831.69	\$109,641,090.93
<i>Benefits</i>	\$107,233,872.73	\$187,916,895.73
<i>Books and Supplies</i>	\$21,015,359.66	\$246,066,782.25
<i>Other Operating Expenditures</i>	\$43,793,795.35	\$91,568,049.29
<i>Capital Outlay</i>	\$156,949.00	\$14,118,785.23
<i>Other Outgo</i>	(\$16,911,236.00)	(\$254,218.00)
<b>Total</b>	<b>\$389,388,555.59</b>	<b>\$909,583,474.59</b>





## General Fund Contributions to Restricted Programs

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Description	Amount
<i>Special Education - Instruction</i>	\$51,293,663.00
<i>Restricted Maintenance Account</i>	\$20,433,027.00
<b>Total Contributions</b>	<b>\$71,726,690.00</b>

## General Fund Summary

The District's 2022-23 General Fund projects a total operating surplus of \$6,949,249.33 resulting in an estimated ending fund balance of \$256,004,719.53. The components of the District's fund balance are as follows:

- Revolving cash & other Nonspendable - \$1,270,000.00
- Restricted programs - \$88,088,305.20
- Assignments - \$72,851,071.65
- Economic Uncertainty - \$18,212,768.00
- Commitments - \$75,582,574.68

Illustrated below is a detail description of the fund balance components.

## Cash Flow

The District is anticipating having positive monthly cash balances during the 2022-23 school year. Cash is always closely monitored in order to ensure the District is liquid to satisfy its obligations.

## Fund Summaries

Illustrated below is a summary of each Fund's fund balance and corresponding change.

Fund	2021-22	Est. Net Change	2022-23
<i>General (Unrestricted &amp; Restricted)</i>	\$223,702,604.00	\$32,302,116.00	\$256,004,720.00
<i>Charter School Fund</i>	\$30,294,620.00	-\$26,596,280.00	\$3,698,340.00
<i>Adult Education</i>	\$635,425.00	-\$635,425.00	\$0.00
<i>Child Development</i>	\$815,606.00	-\$813,906.00	\$1,700.00
<i>Child Nutrition</i>	\$11,324,640.00	-\$1,106,487.00	\$10,218,153.00
<i>Deferred Maintenance</i>	\$764,016.00	-\$764,016.00	\$0.00
<i>Building Fund</i>	\$116,344,424.00	-\$69,327,613.00	\$47,016,811.00
<i>Capital Facilities Fund</i>	\$5,727,087.00	-\$144,250.00	\$5,582,837.00
<i>Special Reserve for Capital Outlay</i>	\$5,625,307.00	-\$5,623,307.00	\$2,000.00
<i>Bond Interest and Redemption</i>	\$13,679,596.00	-\$5,286,850.00	\$8,392,746.00
<i>Debit Service Fund</i>	\$16,916,403.00	\$1,084,360.00	\$18,000,763.00
<i>Self-Insurance Fund</i>	\$40,402,586.00	\$3,306,205.00	\$43,708,791.00
<b>Total</b>	<b>\$466,232,314.00</b>	<b>-\$73,605,453.00</b>	<b>\$392,626,861.00</b>

## **Multiyear Projection**

### ***General Planning Factors:***

Illustrated below are the latest primary funding factors from the enacted state budget.

<b><i>Planning Factor</i></b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
<b>Dept of Finance Statutory COLA</b>	1.70%	6.56%	5.38%	4.02%
<b>Local Control Funding Formula (LCFF) COLA</b>	5.07%	6.56%	5.38%	4.02%
<b>Additional LCFF Investment</b>	N/A	6.70%	N/A	N/A
<b>STRS Employer Rates</b>	16.92%	19.10%	19.10%	19.10%
<b>PERS Employer Rates</b>	22.91%	25.37%	25.20%	24.60%
<b>SUI Employer Rates</b>	0.50%	0.50%	0.50%	0.50%
<b>Lottery – Unrestricted per ADA</b>	\$176.94	\$170	\$170	\$170
<b>Lottery – Prop. 20 per ADA</b>	\$81.94	\$67	\$67	\$67
<b>Universal Transitional Kindergarten/ADA</b>	N/A	\$2,813	\$2,964	\$3,083
<b>Mandate Block Grant for Districts: K-8 per ADA</b>	\$32.79	\$34.94	\$36.82	\$38.30
<b>Mandate Block Grant for Districts: 9-12 per ADA</b>	\$63.17	\$67.31	\$70.93	\$73.78
<b>Mandate Block Grant for Charters: K-8 per ADA</b>	\$17.21	\$18.34	\$19.33	\$20.10
<b>Mandate Block Grant for Charters: 9-12 per ADA</b>	\$47.84	\$50.98	\$53.72	\$55.88
<b>Routine Restricted Maintenance Account (refer to the provisions discussed above)</b>	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

Various aspects of the planning factors illustrated above will be further discussed below with the District's specific revenue and expenditure assumptions.

### **Revenue Assumptions:**

Per enrollment trends, the District continues to anticipate growth in its enrollment. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target as noted above. Unrestricted local revenue is estimated to remain relatively constant for the subsequent years. Restricted federal and local revenue increases are associated with increased costs relating to self-funded programs. The District projects that its parcel tax will be renewed for the 2022-23 and subsequent fiscal years. State revenue is expected to decrease due to the reduction of various program revenues.

**Expenditure Assumptions:**

Certificated step and column costs are expected to increase by 4% each year. Classified step costs are expected to increase by 4% each year. Restricted certificated and classified expenditures are estimated to decrease for 2022-23 primarily due to program adjustments.

As a result of changes to salaries, adjustments to benefits are made to reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs as per the narrative provided earlier in this report.

Unrestricted supplies and operating expenditures are estimated to remain constant. Restricted supplies and operating expenditures are estimated to increase for 2022-23 primarily due to program adjustments. Capital outlay and other outgo is estimated to remain relatively constant. Indirect costs from restricted programs are expected to increase for 2022-23 due to program adjustments noted above and remain constant thereafter. Transfers out are expected to decrease from 2021-22 to 2022-23 due to program adjustments and increase thereafter due to increased support to the food service program. Contributions to restricted programs are expected to decrease for 2022-23 due to program adjustments noted above and increase thereafter due to step and additional pension costs for restricted programs that receive support from the unrestricted general fund.

**Conclusion:**

The multi-year projection supports that the District will be able to meet its financial obligations for the current and subsequent years. Staff recommends the Board approve the 2022-23 First Interim Financial Report with a positive certification as presented.

Administration is examining the budget and corresponding programs in greater detail with the purpose of proposing a plan to reduce expenditures in order to maintain minimum economic uncertainty reserve levels and have the necessary cash in order to ensure that the District remains fiscally solvent.

**2022 – 2023**

**First Interim**

**District Certification  
of Interim Report**



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: Naig E. Muel  
District Superintendent or Designee

Date: 12/15/2022

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: December 13, 2022

Signed: Joann Juarez  
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: Joann Juarez

Telephone: (209) 933-7010 ext.2091

Title: Interim Chief Financial Official

E-mail: JoannJuarez@stocktonusd.net

Criteria and Standards Review Summary

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

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

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

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

**2022 – 2023**

**First Interim**

**Criteria & Standards**



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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

District's ADA Standard Percentage Range:

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

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	30,333.68	32,489.97		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>30,333.68</b>	<b>32,489.97</b>	<b>7.1%</b>	<b>Not Met</b>
1st Subsequent Year (2023-24)	District Regular	30,959.25	31,685.12		
	Charter School				
	<b>Total ADA</b>	<b>30,959.25</b>	<b>31,685.12</b>	<b>2.3%</b>	<b>Not Met</b>
2nd Subsequent Year (2024-25)	District Regular	31,268.14	31,268.14		
	Charter School				
	<b>Total ADA</b>	<b>31,268.14</b>	<b>31,268.14</b>	<b>0.0%</b>	<b>Met</b>

**1B. Comparison of District ADA to the Standard**

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

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

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

We are putting concerted efforts into increasing attendance via student incentives and other community engagements.



**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2022-23)	District Regular	34,231.00		
	Charter School			
	<b>Total Enrollment</b>	<b>34,231.00</b>	<b>33,198.00</b>	<b>(3.0%)</b>
1st Subsequent Year (2023-24)	District Regular	33,887.00		
	Charter School			
	<b>Total Enrollment</b>	<b>33,887.00</b>	<b>33,530.00</b>	<b>(1.1%)</b>
2nd Subsequent Year (2024-25)	District Regular	33,546.00		
	Charter School			
	<b>Total Enrollment</b>	<b>33,546.00</b>	<b>33,865.00</b>	<b>1.0%</b>

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

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

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

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

We are putting concerted effort into improving enrollment via student incentives and other community engagements.

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2019-20)			
District Regular	32,978	41,679	
Charter School			
<b>Total ADA/Enrollment</b>	<b>32,978</b>	<b>41,679</b>	<b>79.1%</b>
Second Prior Year (2020-21)			
District Regular	32,923	40,627	
Charter School			
<b>Total ADA/Enrollment</b>	<b>32,923</b>	<b>40,627</b>	<b>81.0%</b>
First Prior Year (2021-22)			
District Regular	33,053	39,803	
Charter School			
<b>Total ADA/Enrollment</b>	<b>33,053</b>	<b>39,803</b>	<b>83.0%</b>
Historical Average Ratio:			81.1%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>81.6%</b>

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form A1, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)				
District Regular	30,286	33,198		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>30,286</b>	<b>33,198</b>	<b>91.2%</b>	<b>Not Met</b>
1st Subsequent Year (2023-24)				
District Regular	30,959	33,530		
Charter School				
<b>Total ADA/Enrollment</b>	<b>30,959</b>	<b>33,530</b>	<b>92.3%</b>	<b>Not Met</b>
2nd Subsequent Year (2024-25)				
District Regular	31,268	33,865		
Charter School				
<b>Total ADA/Enrollment</b>	<b>31,268</b>	<b>33,865</b>	<b>92.3%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

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

We are putting concerted effort into increasing attendance via student incentives, social workers, and other means.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
	Current Year (2022-23)	418,660,234.00	468,851,528.00	12.0%
1st Subsequent Year (2023-24)	433,157,271.00	469,761,753.00	8.5%	Not Met
2nd Subsequent Year (2024-25)	454,550,588.00	481,780,707.00	6.0%	Not Met

**4B. Comparison of District LCFF Revenue to the Standard**

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

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

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

LCFF revenue changed due TK and ADA Average calculation change.

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
	Third Prior Year (2019-20)	294,362,457.24	
Second Prior Year (2020-21)	298,391,128.36	325,966,338.08	91.5%
First Prior Year (2021-22)	304,652,699.69	333,580,506.66	91.3%
	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)	2%	2%	2%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>88.2% to 94.2%</b>	<b>88.2% to 94.2%</b>	<b>88.2% to 94.2%</b>

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	Current Year (2022-23)	341,333,687.58		
1st Subsequent Year (2023-24)	330,234,505.85	387,336,888.85	85.3%	Not Met
2nd Subsequent Year (2024-25)	334,485,498.85	392,415,049.85	85.2%	Not Met

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

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

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

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

Using one-times funds to supplement benefit and salary costs.

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		

**Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)**

Current Year (2022-23)	273,848,767.00	270,818,657.00	-1.1%	No
1st Subsequent Year (2023-24)	68,502,159.00	46,208,262.00	-32.5%	Yes
2nd Subsequent Year (2024-25)	68,502,159.00	46,208,262.00	-32.5%	Yes

**Explanation:**  
(required if Yes)

Decrease is due change in one-time funding.

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

Current Year (2022-23)	131,173,655.04	207,479,323.20	58.2%	Yes
1st Subsequent Year (2023-24)	112,848,594.00	121,114,224.00	7.3%	Yes
2nd Subsequent Year (2024-25)	112,848,594.00	121,114,224.00	7.3%	Yes

**Explanation:**  
(required if Yes)

Increase is due to one time revenues.

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

Current Year (2022-23)	7,350,471.72	7,839,990.92	6.7%	Yes
1st Subsequent Year (2023-24)	7,350,472.00	7,839,991.00	6.7%	Yes
2nd Subsequent Year (2024-25)	7,350,472.00	7,839,991.00	6.7%	Yes

**Explanation:**  
(required if Yes)

Changes are due to local grant revenues.

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

Current Year (2022-23)	155,704,007.06	246,066,782.25	58.0%	Yes
1st Subsequent Year (2023-24)	72,820,071.00	81,088,877.00	11.4%	Yes
2nd Subsequent Year (2024-25)	72,820,071.00	81,562,892.00	12.0%	Yes

**Explanation:**  
(required if Yes)

Increase is due to one time expenses.

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

Current Year (2022-23)	63,976,056.54	91,568,049.29	43.1%	Yes
1st Subsequent Year (2023-24)	48,619,712.00	63,163,241.00	29.9%	Yes
2nd Subsequent Year (2024-25)	44,616,983.00	63,516,394.00	42.4%	Yes

**Explanation:**  
(required if Yes)

Variances are due planned one-time expenses.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2022-23)	412,372,893.76	486,137,971.12	17.9%	Not Met
1st Subsequent Year (2023-24)	188,701,225.00	175,162,477.00	-7.2%	Not Met
2nd Subsequent Year (2024-25)	188,701,225.00	175,162,477.00	-7.2%	Not Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2022-23)	219,680,063.60	337,634,831.54	53.7%	Not Met
1st Subsequent Year (2023-24)	121,439,783.00	144,252,118.00	18.8%	Not Met
2nd Subsequent Year (2024-25)	117,437,054.00	145,079,286.00	23.5%	Not Met

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

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

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

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

Decrease is due change in one-time funding.

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

Increase is due to one time revenues.

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

Changes are due to local grant revenues.

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

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

Increase is due to one time expenses.

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

Variances are due planned one-time expenses.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	18,905,549.71	20,433,027.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		25,629,783.00	

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	2.0%	2.0%	2.0%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>.7%</b>	<b>.7%</b>	<b>.7%</b>

**8B. Calculating the District's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2022-23)	6,949,249.33	389,888,555.59		N/A	Met
1st Subsequent Year (2023-24)	20,271,131.15	387,836,888.85		N/A	Met
2nd Subsequent Year (2024-25)	25,488,396.15	392,915,049.85		N/A	Met

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

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

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

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



**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2 ) (Form MYPI, Line D2)		
Current Year (2022-23)	256,004,719.53		Met
1st Subsequent Year (2023-24)	234,146,912.44		Met
2nd Subsequent Year (2024-25)	217,362,761.35		Met

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

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

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

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

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2022-23)	225,014,957.11		Met

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

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

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

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

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	30,285.90	32,489.97	32,489.97
<b>District's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

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

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

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

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

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

**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)	910,638,395.59	666,782,037.09	673,727,335.09
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)	910,638,395.59	666,782,037.09	673,727,335.09
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	18,212,767.91	13,335,640.74	13,474,546.70

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
<b>18,212,767.91</b>	<b>13,335,640.74</b>	<b>13,474,546.70</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2022-23)	(2023-24)	(2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	18,212,768.00	13,324,125.00	13,465,760.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(3.00)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	18,212,765.00	13,324,125.00	13,465,760.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.00%	2.00%	2.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>18,212,767.91</b>	<b>13,335,640.74</b>	<b>13,474,546.70</b>
Status:	Not Met	Not Met	Not Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

The District is utilizing Esser funds for restoration of positions. These funds will expire in 2024 and will be incorporated into unrestricted General Fund.

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2022-23)	(76,375,680.00)	(71,726,690.00)	-6.1%	(4,648,990.00)	Not Met
1st Subsequent Year (2023-24)	(69,722,079.00)	(73,415,688.00)	5.3%	3,693,609.00	Not Met
2nd Subsequent Year (2024-25)	(70,792,174.00)	(75,139,216.00)	6.1%	4,347,042.00	Not Met

<b>1b. Transfers In, General Fund *</b>					
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

<b>1c. Transfers Out, General Fund *</b>					
Current Year (2022-23)	500,000.00	1,054,921.00	111.0%	554,921.00	Not Met
1st Subsequent Year (2023-24)	500,000.00	500,000.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	500,000.00	500,000.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

Based on contribution rules, Stockton Unified School District has budgeted additional \$1,527,477.29 over the 3% contribution minimum.

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

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

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

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

--

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

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


**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	15	Fund 25	Fund 25	25,380,250
General Obligation Bonds	30	Fund 61 through Fund 72	Fund 61 through Fund 72	2,445,386
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2022-23
<b>TOTAL:</b>				<b>27,825,636</b>

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation	2,614,750	2,619,000	2,615,000	2,618,000
General Obligation Bonds	17,300,000	18,750,000	16,830,000	16,586,028
Supp Early Retirement Program				
State School Building Loans	605,000	605,000	605,000	605,000
Compensated Absences	1,050,084	1,050,084	1,050,084	1,050,084

Other Long-term Commitments (continued):

Type of Commitment	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)
<b>Total Annual Payments:</b>	<b>21,569,834</b>	<b>23,024,084</b>	<b>21,100,084</b>	<b>20,859,112</b>



Has total annual payment increased over prior year (2021-22)?	Yes	No	No
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**S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment**

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DATA ENTRY: Enter an explanation if Yes.

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

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

Payments are funded through developer fees for COP and property taxes for GO bonds payments.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes

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

No

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

No

		Budget Adoption (Form 01CS, Item S7A)	First Interim
2	OPEB Liabilities		
	a. Total OPEB liability	145,017,095.00	145,017,095.00
	b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	145,017,095.00	145,017,095.00

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

Actuarial	Actuarial
Jun 30, 2021	Jun 30, 2021

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

		Budget Adoption (Form 01CS, Item S7A)	First Interim
3	OPEB Contributions		
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
	Current Year (2022-23)	13,063,114.00	13,063,114.00
	1st Subsequent Year (2023-24)	13,063,114.00	13,063,114.00
	2nd Subsequent Year (2024-25)	13,063,114.00	13,063,114.00

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

Current Year (2022-23)	6,057,563.26	6,316,120.72
1st Subsequent Year (2023-24)	6,002,324.26	6,002,324.26
2nd Subsequent Year (2024-25)	6,002,324.26	6,002,324.26

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

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

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)	653	653
1st Subsequent Year (2023-24)	653	653
2nd Subsequent Year (2024-25)	653	653

4. Comments:



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

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

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

		Budget Adoption (Form 01CS, Item S7B)		First Interim
2	Self-Insurance Liabilities			
	a. Accrued liability for self-insurance programs	21,202,163.01	21,202,163.01	
	b. Unfunded liability for self-insurance programs	0.00	0.00	

		Budget Adoption (Form 01CS, Item S7B)		First Interim
3	Self-Insurance Contributions			
	a. Required contribution (funding) for self-insurance programs			
	Current Year (2022-23)	15,000,000.00	15,000,000.00	
	1st Subsequent Year (2023-24)	15,000,000.00	15,000,000.00	
	2nd Subsequent Year (2024-25)	15,000,000.00	15,000,000.00	
	b. Amount contributed (funded) for self-insurance programs			
	Current Year (2022-23)	15,000,000.00	15,000,000.00	
	1st Subsequent Year (2023-24)	15,000,000.00	15,000,000.00	
	2nd Subsequent Year (2024-25)	15,000,000.00	15,000,000.00	

4 Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

Yes
-----

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,112.0	2,343.7	2,343.7	2,343.7

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

n/a
-----

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

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

If No, complete questions 6 and 7.

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

No
----

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Jun 14, 2022
--------------

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

Yes
-----

If Yes, date of Superintendent and CBO certification:

Jun 14, 2022
--------------

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

n/a
-----

If Yes, date of budget revision board adoption:

--

4. Period covered by the agreement:

Begin Date: 

Jul 01, 2022
--------------

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)?

Yes	Yes	Yes
-----	-----	-----

**One Year Agreement**

Total cost of salary settlement

6,826,154		
-----------	--	--

% change in salary schedule from prior year

4.0%		
------	--	--

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

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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
32,046,243	32,046,243	32,046,243
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

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

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

No
----

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

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

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
1,813,018	1,840,213	1,867,816
1.5%	1.5%	1.5%

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?

No	No	No
No	No	No

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

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


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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No
----

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

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	1,498.0	1,847.0	1,847.0	1,847.0

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

No
----

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

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

If No, complete questions 6 and 7.

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

No
----

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

--

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

--

If Yes, date of Superintendent and CBO certification:

--

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

n/a
-----

If Yes, date of budget revision board adoption:

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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

926,519
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Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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7. Amount included for any tentative salary schedule increases

3,706,079	3,761,670	3,818,085
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	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	20,814,189	20,814,189	20,814,189
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

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

No		
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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)
<b>Classified (Non-management) Step and Column Adjustments</b>			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	894,484	1,401,282	1,422,301
3. Percent change in step & column over prior year			

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

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

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

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

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

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

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

No

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

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	306.3	358.0	358.0	358.0

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

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

--	--	--

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

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

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

Yes	Yes	Yes
4,092,687	4,092,687	4,092,687
94.0%	94.0%	94.0%
0.0%	0.0%	0.0%

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step and column over prior year

Yes	Yes	Yes
530,859	530,859	530,859
1.5%	1.5%	1.5%

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

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

1. Are costs of other benefits included in the interim and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

No	No	No
0	0	0
0.0%	0.0%	0.0%

S9.

**Status of Other Funds**

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

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

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

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

**Comments:**  
(optional)

A9. Superintendent gave notice to retire 6/30/2022.

**2022 – 2023**

**First Interim**

**Average Daily  
Attendance**



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	30,333.68	31,557.74	30,285.90	32,489.97	932.23	3.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Total, District Regular ADA</b> <b>(Sum of Lines A1 through A3)</b>	30,333.68	31,557.74	30,285.90	32,489.97	932.23	3.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	70.31	70.19	70.19	70.19	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>g. Total, District Funded County Program ADA</b> <b>(Sum of Lines A5a through A5f)</b>	70.31	70.19	70.19	70.19	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> <b>(Sum of Line A4 and Line A5g)</b>	30,403.99	31,627.93	30,356.09	32,560.16	932.23	3.0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>8. Charter School ADA</b> <b>(Enter Charter School ADA using</b> <b>Tab C. Charter School ADA)</b>						

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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>5. County Operations Grant ADA</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>6. Charter School ADA</b> (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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>2. Charter School County Program Alternative</b>						
<b>Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	2,017.24	2,017.24	2,017.24	1,984.34	(32.90)	-2.0%
<b>6. Charter School County Program Alternative</b>						
<b>Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
<b>f. Total, Charter School Funded County Program ADA</b>						



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)	2,017.24	2,017.24	2,017.24	1,984.34	(32.90)	-2.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	2,017.24	2,017.24	2,017.24	1,984.34	(32.90)	-2.0%

**2022 – 2023**

**First Interim**

**Multi Year  
Projections**



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	456,802,540.00	2.84%	469,761,753.00	2.56%	481,780,707.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	6,487,979.00	0.00%	6,487,979.00	0.00%	6,487,979.00
4. Other Local Revenues	8600-8799	5,273,975.92	0.00%	5,273,976.00	0.00%	5,273,976.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(71,726,690.00)	2.35%	(73,415,688.00)	2.35%	(75,139,216.00)
6. Total (Sum lines A1 thru A5c)		396,837,804.92	2.84%	408,108,020.00	2.52%	418,403,446.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				176,858,983.16		165,558,107.16
b. Step & Column Adjustment				2,652,901.00		2,483,372.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(13,953,777.00)		293,910.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	176,858,983.16	(6.39%)	165,558,107.16	1.68%	168,335,389.16
2. Classified Salaries						
a. Base Salaries				57,240,831.69		59,367,402.69
b. Step & Column Adjustment				858,612.00		890,511.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,267,959.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	57,240,831.69	3.72%	59,367,402.69	1.50%	60,257,913.69
3. Employee Benefits	3000-3999	107,233,872.73	(1.80%)	105,308,996.00	.55%	105,892,196.00
4. Books and Supplies	4000-4999	21,015,359.66	2.58%	21,557,269.00	2.20%	22,031,284.00
5. Services and Other Operating Expenditures	5000-5999	43,793,795.35	.80%	44,144,146.00	.80%	44,497,299.00
6. Capital Outlay	6000-6999	156,949.00	0.00%	156,949.00	0.00%	156,949.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,064,108.00	0.00%	1,064,108.00	0.00%	1,064,108.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(17,975,344.00)	(45.37%)	(9,820,089.00)	0.00%	(9,820,089.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	0.00%	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		389,888,555.59	(.53%)	387,836,888.85	1.31%	392,915,049.85
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		6,949,249.33		20,271,131.15		25,488,396.15
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		160,967,168.00		167,916,417.33		188,187,548.48
2. Ending Fund Balance (Sum lines C and D1)		167,916,417.33		188,187,548.48		213,675,944.63
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,270,000.00		1,270,000.00		1,270,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	72,851,071.65		53,342,562.97		53,898,186.81
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	18,212,768.00		13,324,125.00		13,465,760.00
2. Unassigned/Unappropriated	9790	75,582,577.68		120,250,860.51		145,041,997.82
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		167,916,417.33		188,187,548.48		213,675,944.63
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	18,212,768.00		13,324,125.00		13,465,760.00
c. Unassigned/Unappropriated	9790	75,582,577.68		120,250,860.51		145,041,997.82
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		93,795,345.68		133,574,985.51		158,507,757.82
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Decrease One Time STA, SPPA Costs						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	270,818,657.00	(82.94%)	46,208,262.00	0.00%	46,208,262.00
3. Other State Revenues	8300-8599	200,991,344.20	(42.97%)	114,626,245.00	0.00%	114,626,245.00
4. Other Local Revenues	8600-8799	2,566,015.00	0.00%	2,566,015.00	0.00%	2,566,015.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	71,726,690.00	2.35%	73,415,688.00	2.35%	75,139,216.00
6. Total (Sum lines A1 thru A5c)		546,102,706.20	(56.64%)	236,816,210.00	.73%	238,539,738.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				83,667,106.00		61,986,977.00
b. Step & Column Adjustment				1,255,007.00		929,805.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(22,935,136.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	83,667,106.00	(25.91%)	61,986,977.00	1.50%	62,916,782.00
2. Classified Salaries						
a. Base Salaries				52,400,259.24		51,204,130.24
b. Step & Column Adjustment				786,004.00		768,062.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,982,133.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	52,400,259.24	(2.28%)	51,204,130.24	1.50%	51,972,192.24
3. Employee Benefits	3000-3999	80,683,023.00	(6.75%)	75,237,528.00	.22%	75,406,798.00
4. Books and Supplies	4000-4999	225,051,422.59	(73.55%)	59,531,608.00	0.00%	59,531,608.00
5. Services and Other Operating Expenditures	5000-5999	47,774,253.94	(60.19%)	19,019,095.00	0.00%	19,019,095.00
6. Capital Outlay	6000-6999	13,961,836.23	(75.19%)	3,464,047.00	0.00%	3,464,047.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	53,216.00	0.00%	53,216.00	0.00%	53,216.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	16,603,802.00	(49.12%)	8,448,547.00	0.00%	8,448,547.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	554,921.00	(100.00%)		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		520,749,840.00	(46.43%)	278,945,148.24	.67%	280,812,285.24
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		25,352,866.20		(42,128,938.24)		(42,272,547.24)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		62,735,436.00		88,088,302.20		45,959,363.96
2. Ending Fund Balance (Sum lines C and D1)		88,088,302.20		45,959,363.96		3,686,816.72
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	88,088,305.20		45,959,363.96		3,686,816.72
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	(3.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		88,088,302.20		45,959,363.96		3,686,816.72
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Decrease in Salaries LREBG, ELOP, ELO, & Educator Effectiveness Grant						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	456,802,540.00	2.84%	469,761,753.00	2.56%	481,780,707.00
2. Federal Revenues	8100-8299	270,818,657.00	(82.94%)	46,208,262.00	0.00%	46,208,262.00
3. Other State Revenues	8300-8599	207,479,323.20	(41.63%)	121,114,224.00	0.00%	121,114,224.00
4. Other Local Revenues	8600-8799	7,839,990.92	0.00%	7,839,991.00	0.00%	7,839,991.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		942,940,511.12	(31.60%)	644,924,230.00	1.86%	656,943,184.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				260,526,089.16		227,545,084.16
b. Step & Column Adjustment				3,907,908.00		3,413,177.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(36,888,913.00)		293,910.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	260,526,089.16	(12.66%)	227,545,084.16	1.63%	231,252,171.16
2. Classified Salaries						
a. Base Salaries				109,641,090.93		110,571,532.93
b. Step & Column Adjustment				1,644,616.00		1,658,573.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(714,174.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	109,641,090.93	.85%	110,571,532.93	1.50%	112,230,105.93
3. Employee Benefits	3000-3999	187,916,895.73	(3.92%)	180,546,524.00	.42%	181,298,994.00
4. Books and Supplies	4000-4999	246,066,782.25	(67.05%)	81,088,877.00	.58%	81,562,892.00
5. Services and Other Operating Expenditures	5000-5999	91,568,049.29	(31.02%)	63,163,241.00	.56%	63,516,394.00
6. Capital Outlay	6000-6999	14,118,785.23	(74.35%)	3,620,996.00	0.00%	3,620,996.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,117,324.00	0.00%	1,117,324.00	0.00%	1,117,324.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,371,542.00)	0.00%	(1,371,542.00)	0.00%	(1,371,542.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,054,921.00	(52.60%)	500,000.00	0.00%	500,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		910,638,395.59	(26.78%)	666,782,037.09	1.04%	673,727,335.09
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		32,302,115.53		(21,857,807.09)		(16,784,151.09)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		223,702,604.00		256,004,719.53		234,146,912.44
2. Ending Fund Balance (Sum lines C and D1)		256,004,719.53		234,146,912.44		217,362,761.35
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,270,000.00		1,270,000.00		1,270,000.00
b. Restricted	9740	88,088,305.20		45,959,363.96		3,686,816.72
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	72,851,071.65		53,342,562.97		53,898,186.81
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	18,212,768.00		13,324,125.00		13,465,760.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	75,582,574.68		120,250,860.51		145,041,997.82
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		256,004,719.53		234,146,912.44		217,362,761.35
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	18,212,768.00		13,324,125.00		13,465,760.00
c. Unassigned/Unappropriated	9790	75,582,577.68		120,250,860.51		145,041,997.82
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(3.00)		0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		93,795,342.68		133,574,985.51		158,507,757.82
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.30%		20.03%		23.53%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
<b>2. Special education pass-through funds</b>						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
<b>2. District ADA</b>						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		30,285.90		32,489.97		32,489.97
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		910,638,395.59		666,782,037.09		673,727,335.09
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		910,638,395.59		666,782,037.09		673,727,335.09
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		18,212,767.91		13,335,640.74		13,474,546.70
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		18,212,767.91		13,335,640.74		13,474,546.70
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES



**2022 – 2023**

**First Interim**

**ESMOE**



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	970,097,186.59
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	271,659,514.00
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	258.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	3,474,480.23
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,054,921.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	158,871.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				4,688,530.23
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	1,106,487.42
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				694,855,629.78
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				32,373.33
B. Expenditures per ADA (Line I.E divided by Line II.A)				21,463.83
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>			<b>Per ADA</b>
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.)			0.00	0.00
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)			0.00	0.00
B. Required effort (Line A.2 times 90%)			0.00	0.00

C. Current year expenditures (Line I.E and Line II.B)	694,855,629.78	21,463.83
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 Calculation Incomplete	
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

**2022 – 2023**

**First Interim**

**Indirect Cost Rate**



**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) 17,379,946.33
2. Contracted general administrative positions not paid through payroll \_\_\_\_\_
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. \_\_\_\_\_

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 570,664,163.15

**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) 3.05%

**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. \_\_\_\_\_

**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) 19,497,860.64
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 5,436,998.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	90,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	258,928.00
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)	1,973,158.56
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)	46,587.52
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)	27,303,532.72
9. Carry-Forward Adjustment (Part IV, Line F)	(14,673,217.32)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	12,630,315.41

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	625,648,377.09
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	98,708,691.35
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	89,645,480.41
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,726,586.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	258.00
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)	12,800,868.00
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)	4,603,465.00
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)	694,871.00
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)	62,720,564.80
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)	1,984,300.22
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,140,641.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	19,999,318.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	16,533,301.43
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)	941,206,722.30

**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)	2.90%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2024-25 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> ) (Line A10 divided by Line B19)	1.34%
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**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	27,303,532.72
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	1,507,000.53
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.62%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.62%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.62%) times Part III, Line B19); zero if positive	(14,673,217.32)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(14,673,217.32)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	1.34%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-7336608.66) is applied to the current year calculation and the remainder (\$-7336608.66) is deferred to one or more future years:	2.12%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-4891072.44) is applied to the current year calculation and the remainder (\$-9782144.88) is deferred to one or more future years:	2.38%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(14,673,217.32)

Approved indirect cost rate: 4.62%  
Highest rate used in any program: 4.62%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	43,393,395.00	2,004,775.00	4.62%
01	3010	35,158,523.00	1,616,899.00	4.60%
01	3182	3,535,348.00	163,128.00	4.61%
01	3212	36,141,724.00	1,577,392.00	4.36%
01	3213	110,227,054.00	5,046,290.00	4.58%
01	3226	2,549,746.00	117,798.00	4.62%
01	3305	1,556,839.00	71,926.00	4.62%
01	3306	1,687.00	78.00	4.62%
01	3308	133,552.00	6,170.00	4.62%
01	3310	7,278,140.00	327,361.00	4.50%
01	3311	4,376.00	100.00	2.29%
01	3315	227,514.00	10,465.00	4.60%
01	3327	891,357.00	41,181.00	4.62%
01	3345	2,446.00	113.00	4.62%
01	3385	64,413.00	2,976.00	4.62%
01	3386	43,013.00	1,987.00	4.62%
01	3395	26,584.00	1,200.00	4.51%
01	3410	350,237.00	16,181.00	4.62%
01	3550	485,525.00	22,431.00	4.62%
01	4035	2,496,533.00	115,340.00	4.62%
01	4127	1,479,096.00	68,236.00	4.61%
01	4203	2,399,772.00	110,870.00	4.62%
01	4510	82,395.00	3,807.00	4.62%
01	5630	96,662.00	4,466.00	4.62%
01	5632	23,742.00	1,097.00	4.62%
01	5634	348,658.00	15,310.00	4.39%
01	6010	3,039,894.00	115,080.00	3.79%
01	6053	515,936.00	23,836.00	4.62%
01	6266	8,017,689.00	370,417.00	4.62%
01	6385	333,936.00	14,308.00	4.28%
01	6387	2,083,902.16	77,215.00	3.71%
01	6500	76,444,129.00	3,534,177.00	4.62%
01	6510	2,098,770.00	88,541.00	4.22%
01	6515	54,336.00	2,510.00	4.62%
01	6520	227,772.00	9,908.00	4.35%
01	6536	463,969.00	21,435.00	4.62%
01	6537	719,700.00	33,250.00	4.62%



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

01	6546	2,842,783.00	131,336.00	4.62%
01	6547	3,152,288.00	145,636.00	4.62%
01	6690	220,227.00	10,175.00	4.62%
01	7085	843,845.00	38,986.00	4.62%
01	7220	151,716.00	6,954.00	4.58%
01	7412	1,778,442.00	82,164.00	4.62%
01	7413	794,212.00	36,693.00	4.62%
01	7422	5,849,872.00	270,264.00	4.62%
01	7810	2,868,569.00	132,528.00	4.62%
01	8150	16,183,553.00	55,097.00	0.34%
01	9010	14,041,958.61	55,715.00	0.40%
09	2600	1,863,085.00	86,075.00	4.62%
09	6053	124,526.00	5,753.00	4.62%
09	6266	378,481.00	17,486.00	4.62%
09	7311	6,015.00	277.00	4.61%
09	7388	32,949.00	1,523.00	4.62%
09	7413	215,064.00	9,936.00	4.62%
09	7422	723,660.00	33,433.00	4.62%
09	7510	8,976.00	415.00	4.62%
09	7810	25,440.00	1,175.00	4.62%
11	6391	4,662,098.00	203,464.00	4.36%
12	5058	139,649.00	6,452.00	4.62%
12	5059	493,615.00	22,805.00	4.62%
12	5210	928,687.00	42,864.00	4.62%
12	5320	31,388.00	1,450.00	4.62%
12	6052	9,558.00	442.00	4.62%
12	6105	6,627,207.00	306,318.00	4.62%
12	6128	1,454,929.00	64,208.00	4.41%
12	9010	9,974,627.00	460,092.00	4.61%
13	5320	45,665.00	2,110.00	4.62%
13	7027	2,278,448.00	105,264.00	4.62%

**2022 – 2023**

**First Interim**

**Cash Flow Projection**



STOCKTON UNIFIED SCHOOL DISTRICT

## Fiscal Year 2022 - 2023 1st Interim Cash Flow Projection

	Object	11 - Budget	Actuals					Projected								Total
			July	August	September	October	November	December	January	February	March	April	May	June		
Beginning Cash Balance (Calc)			231,061,606.53	202,379,044.52	177,455,739.68	199,549,503.19	197,680,376.08	202,413,881.46	279,883,842.18	268,423,392.75	241,218,886.62	249,568,189.67	227,827,280.63	202,431,171.85	231,061,606.53	
<b>Receipts</b>																
<b>Revenue Limit</b>																
State Aid	8010-8011	308,361,631.00	15,668,060.00	15,668,060.00	28,202,509.00	28,289,265.00	27,752,546.79	27,752,546.79	27,752,546.79	27,455,219.33	27,455,219.33	27,455,219.33	27,455,219.33	27,455,219.33	308,361,631.00	
State Aid	8012-8018	89,802,655.00			22,841,676.00					22,450,663.75					89,802,655.00	
State Aid	8019-8019	70,687,242.00	171,767.50	149,685.94						35,022,167.56					70,687,242.00	
Property Tax	8020-8079	(12,048,988.00)		(950.00)	19,726.45	(429.00)	(561,243.42)	(550,607.78)	(673,465.65)	(334,470.06)	(2,170,016.31)	(399,307.16)	(307,161.03)	(12,048,988.00)		
Other	8080-8099	270,818,657.00	29,389,038.15	258,614.16	3,927,606.57	5,651,057.62	600,846.02	10,288,038.83	9,512,051.01	50,430,445.21	50,419,456.41	52,389,169.75	40,455,480.79	17,496,852.48	270,818,657.00	
Federal Revenues	8100-8299	207,479,323.00	14,634,943.99	3,800,612.86	11,646,711.21	6,219,611.41	15,368,928.22	15,792,007.50	15,534,847.21	13,925,843.91	14,013,996.37	18,832,499.44	27,553,225.89	50,156,094.98	207,479,323.00	
Other State Revenues	8300-8599	7,839,991.00	275,630.57	93,661.79	1,777,424.99	(1,857,279.65)	69,892.92	904,848.37	1,132,748.60	784,702.33	145,674.33	1,488,497.00	175,375.79	2,848,813.96	7,839,991.00	
Other Local Revenues	8600-8799															
Interfund Transfers In	8910-8929															
All Other Financing Sources	8931-8979															
TRANS	8979															
Contributions	8980-8990						(554,921.00)							(554,921.00)		
Assets (Calc)	9111-9199															
Assets (Calc)	9200-9299		986,826.51	3,566,811.15	506,502.82	7,418,712.93	569,244.94	6,018,400.35	(1,837,692.30)	19,680.21	(77,274.61)	(20,327.56)	(158,392.42)	(41,766,751.38)	(24,774,259.36)	
Assets (Calc)	9300-9399		319,471.00	89,665.89	(83,872.84)	44,440.44	(51,720.10)	(37,646.47)	(141,412.99)	(11,716.63)	(75,313.96)	1,869,520.79	(75,517.91)	(388,575.96)	1,457,321.26	
Assets (Calc)	9400-9499															
<b>Total Receipts</b>		<b>942,940,511.00</b>	<b>61,445,737.72</b>	<b>23,626,161.79</b>	<b>68,838,284.20</b>	<b>45,210,457.75</b>	<b>43,748,495.37</b>	<b>117,640,418.90</b>	<b>51,279,622.68</b>	<b>92,269,704.28</b>	<b>129,834,215.80</b>	<b>101,615,271.59</b>	<b>95,098,230.43</b>	<b>88,462,051.37</b>	<b>1,150,130,258.42</b>	
<b>Disbursements</b>																
Certificated Salaries	1000-1999	260,526,089.00	16,726,623.19	18,171,289.57	18,466,359.32	18,177,639.33	17,424,153.65	17,846,743.50	27,217,182.34	27,331,238.92	29,234,862.06	27,215,635.34	29,393,426.91	13,320,934.87	260,526,089.00	
Classified Salaries	2000-2999	109,641,091.00	7,507,891.81	7,534,721.56	7,432,420.90	7,589,413.09	7,078,219.19	7,023,831.27	6,864,905.58	12,717,351.90	12,499,936.79	11,927,182.68	12,260,777.28	9,204,438.95	109,641,091.00	
Employee Benefits	3000-3999	187,916,896.00	12,575,203.16	13,133,287.04	13,436,887.96	13,259,802.78	11,719,627.20	12,016,766.83	16,843,101.09	17,017,339.45	17,113,829.61	16,928,814.09	15,208,872.55	28,663,364.24	187,916,896.00	
Books and Supplies	4000-4999	246,066,782.25	137,731.35	916,522.90	1,382,859.26	2,714,851.29	972,587.54	897,535.51	1,387,244.19	51,922,566.50	52,493,562.47	51,424,693.27	53,865,243.40	27,951,384.57	246,066,782.25	
Services	5000-5999	91,568,049.00	2,667,121.59	6,867,769.61	5,586,210.64	3,849,302.86	3,331,936.87	6,981,746.39	8,471,127.59	8,957,479.43	8,923,121.77	13,598,189.65	8,942,437.41	13,391,605.19	91,568,049.00	
Capital Outlays	6000-6999	14,118,785.00	18,550.00	323,585.11	9,515.00	151,493.95	1,009,880.77	1,449,420.93	2,197,738.88	1,070,042.53	1,039,806.74	2,384,294.75	1,888,757.44	2,575,698.90	14,118,785.00	
Other Outgo	7000-7499	(254,218.00)	50,277.00	50,277.00	217,499.00	90,499.00	12,437.66	(37,539.88)	72,547.73	61,762.62	(5,424.03)	(14,417.31)	268,878.86	(1,021,015.65)	(254,218.00)	
Interfund Transfers Out	7600-7629	1,054,921.00											554,921.00	500,000.00	1,054,921.00	
All Other Financing Uses	7630-7999															
Liabilities (Calc)	9500-9599		50,444,901.63	1,497,273.79	212,768.61	293,635.97	(378,817.00)	279,471.18	(290,103.63)	396,429.06	185,217.34	(108,211.84)	(1,888,975.63)	(13,205,125.72)	37,438,463.76	
Liabilities (Calc)	9600-9699			54,740.05		952,946.59			(23,671.67)					(15,503,019.24)	(14,519,004.26)	
Audit Adjustments	9792-9795															
Non-Operating Accounts	9900-9999															
<b>Total Disbursements</b>		<b>910,638,395.25</b>	<b>90,128,299.73</b>	<b>48,549,466.63</b>	<b>46,744,520.69</b>	<b>47,079,584.86</b>	<b>39,014,989.99</b>	<b>40,170,458.19</b>	<b>62,740,072.11</b>	<b>119,474,210.41</b>	<b>121,484,912.75</b>	<b>123,356,180.62</b>	<b>120,494,339.22</b>	<b>65,878,266.11</b>	<b>933,557,854.74</b>	
<b>Ending Cash Balance (Calc)</b>			202,379,044.52	177,455,739.68	199,549,503.19	197,680,376.08	202,413,881.46	279,883,842.18	268,423,392.75	241,218,886.62	249,568,189.67	227,827,280.63	202,431,171.85	225,014,957.11		

**2022 – 2023**

**First Interim**

**Reasons for  
Excess Reserves**





**2022 – 2023**

**First Interim**

**General Fund**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	406,736,697.00	456,802,540.00	111,009,370.89	456,802,540.00	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	49,636,313.84	6,487,979.00	1,033,998.47	6,487,979.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,014,344.72	5,273,975.92	(147,830.91)	5,273,975.92	0.00	0.0%
5) TOTAL, REVENUES			461,387,355.56	468,564,494.92	111,895,538.45	468,564,494.92		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	183,599,114.30	176,858,983.16	55,559,815.83	176,858,983.16	0.00	0.0%
2) Classified Salaries		2000-2999	56,483,927.85	57,240,831.69	17,023,348.78	57,240,831.69	0.00	0.0%
3) Employee Benefits		3000-3999	96,237,923.26	107,233,872.73	35,486,655.54	107,233,872.73	0.00	0.0%
4) Books and Supplies		4000-4999	23,363,239.19	21,015,359.66	1,277,918.68	21,015,359.66	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	37,040,671.41	43,793,795.35	11,454,014.96	43,793,795.35	0.00	0.0%
6) Capital Outlay		6000-6999	122,716.00	156,949.00	0.00	156,949.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,113,137.00	1,064,108.00	408,552.00	1,064,108.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(9,362,923.00)	(17,975,344.00)	(16,796.33)	(17,975,344.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			388,597,806.01	389,388,555.59	121,193,509.46	389,388,555.59		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			72,789,549.55	79,175,939.33	(9,297,971.01)	79,175,939.33		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	500,000.00	0.00	500,000.00	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	(76,375,680.00)	(71,726,690.00)	0.00	(71,726,690.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(76,875,680.00)	(72,226,690.00)	0.00	(72,226,690.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			(4,086,130.45)	6,949,249.33	(9,297,971.01)	6,949,249.33		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	133,191,986.00	160,967,168.00		160,967,168.00	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)			133,191,986.00	160,967,168.00		160,967,168.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			133,191,986.00	160,967,168.00		160,967,168.00		
2) Ending Balance, June 30 (E + F1e)			129,105,855.55	167,916,417.33		167,916,417.33		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	1,200,000.00	1,200,000.00		1,200,000.00		
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	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	72,851,071.65		72,851,071.65		
Committed to Fiscal Solvency (8%)	0000	9780		72,851,071.65				
Committed to Fiscal Solvency	0000	9780				72,851,071.65		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	18,212,768.00		18,212,768.00		
Unassigned/Unappropriated Amount		9790	127,835,855.55	75,582,577.68		75,582,577.68		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	269,590,393.00	308,361,631.00	87,827,894.00	308,361,631.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	79,628,666.00	89,802,655.00	22,841,676.00	89,802,655.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	265,737.47	233,784.00	0.00	233,784.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	504.15	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	39,335,530.89	37,987,561.00	(51,306.09)	37,987,561.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,979,919.87	2,069,470.00	46,450.43	2,069,470.00	0.00	0.0%
Prior Years' Taxes		8043	1,594.29	66,751.00	30,470.37	66,751.00	0.00	0.0%
Supplemental Taxes		8044	2,103,107.17	3,363,062.00	295,838.73	3,363,062.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	21,027,204.35	20,459,629.00	0.00	20,459,629.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,727,576.81	6,506,985.00	0.00	6,506,985.00	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			418,660,234.00	468,851,528.00	110,991,023.44	468,851,528.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(11,923,537.00)	(12,048,988.00)	18,347.45	(12,048,988.00)	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			406,736,697.00	456,802,540.00	111,009,370.89	456,802,540.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,344,833.00	1,344,833.00	0.00	1,344,833.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,870,515.84	5,143,146.00	1,033,998.47	5,143,146.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	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)
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	43,420,965.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>49,636,313.84</b>	<b>6,487,979.00</b>	<b>1,033,998.47</b>	<b>6,487,979.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	1,958.50	1,958.50	1,264.50	1,958.50	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,147,368.00	1,147,368.00	22,221.10	1,147,368.00	0.00	0.0%
Interest		8660	796,217.00	948,804.00	237,201.23	948,804.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,453,827.00	2,453,827.00	0.00	2,453,827.00	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	1,217.00	5,053.00	0.00	5,053.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	613,757.22	716,965.42	(408,517.74)	716,965.42	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers Of 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			5,014,344.72	5,273,975.92	(147,830.91)	5,273,975.92	0.00	0.0%
TOTAL, REVENUES			461,387,355.56	468,564,494.92	111,895,538.45	468,564,494.92	0.00	0.0%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	144,976,183.22	140,701,484.68	43,795,416.37	140,701,484.68	0.00	0.0%
Certificated Pupil Support Salaries		1200	11,765,603.92	13,290,203.44	4,162,321.24	13,290,203.44	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	21,793,954.00	18,481,316.28	6,139,043.07	18,481,316.28	0.00	0.0%
Other Certificated Salaries		1900	5,063,373.16	4,385,978.76	1,463,035.15	4,385,978.76	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			183,599,114.30	176,858,983.16	55,559,815.83	176,858,983.16	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,207,083.00	4,682,391.41	713,400.36	4,682,391.41	0.00	0.0%
Classified Support Salaries		2200	21,485,857.00	21,832,938.35	6,806,355.28	21,832,938.35	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	4,617,387.00	4,966,845.00	1,468,738.01	4,966,845.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	18,327,597.85	15,505,722.93	4,685,506.77	15,505,722.93	0.00	0.0%
Other Classified Salaries		2900	9,846,003.00	10,252,934.00	3,349,348.36	10,252,934.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			56,483,927.85	57,240,831.69	17,023,348.78	57,240,831.69	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	26,091,186.09	32,396,193.96	10,406,329.65	32,396,193.96	0.00	0.0%
PERS		3201-3202	11,241,152.16	12,572,199.27	4,033,988.09	12,572,199.27	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,221,842.77	6,095,361.17	2,072,642.12	6,095,361.17	0.00	0.0%
Health and Welfare Benefits		3401-3402	37,083,442.51	40,501,901.47	13,954,830.37	40,501,901.47	0.00	0.0%
Unemployment Insurance		3501-3502	1,907,412.04	1,357,069.10	369,063.81	1,357,069.10	0.00	0.0%
Workers' Compensation		3601-3602	6,446,135.48	7,077,745.48	2,197,928.40	7,077,745.48	0.00	0.0%
OPEB, Allocated		3701-3702	527,132.69	551,226.34	167,603.73	551,226.34	0.00	0.0%
OPEB, Active Employees		3751-3752	3,148,680.00	3,012,261.36	997,758.52	3,012,261.36	0.00	0.0%
Other Employee Benefits		3901-3902	3,570,939.52	3,669,914.58	1,286,510.85	3,669,914.58	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			96,237,923.26	107,233,872.73	35,486,655.54	107,233,872.73	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	410,294.84	504,294.00	108,365.65	504,294.00	0.00	0.0%
Books and Other Reference Materials		4200	345,230.46	173,583.64	6,520.91	173,583.64	0.00	0.0%
Materials and Supplies		4300	18,506,636.95	19,033,984.08	1,060,375.48	19,033,984.08	0.00	0.0%
Noncapitalized Equipment		4400	4,101,076.94	1,303,497.94	102,656.64	1,303,497.94	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			23,363,239.19	21,015,359.66	1,277,918.68	21,015,359.66	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	6,609,183.00	6,766,282.00	440,083.11	6,766,282.00	0.00	0.0%
Travel and Conferences		5200	1,549,333.10	2,107,013.94	153,164.62	2,107,013.94	0.00	0.0%
Dues and Memberships		5300	697,946.00	563,175.00	84,978.66	563,175.00	0.00	0.0%
Insurance		5400-5450	3,402,783.00	3,402,783.00	2,943,782.00	3,402,783.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,941,582.00	10,769,027.00	3,923,740.98	10,769,027.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,538,251.00	1,864,718.86	325,665.10	1,864,718.86	0.00	0.0%
Transfers of Direct Costs		5710	(305,453.00)	(383,861.00)	(13,019.84)	(383,861.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(143,304.00)	(88,630.00)	(458.89)	(88,630.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,313,365.15	17,572,308.90	3,180,606.84	17,572,308.90	0.00	0.0%
Communications		5900	1,436,985.16	1,220,977.65	415,472.38	1,220,977.65	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,040,671.41	43,793,795.35	11,454,014.96	43,793,795.35	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	122,716.00	156,949.00	0.00	156,949.00	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			122,716.00	156,949.00	0.00	156,949.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,113,137.00	1,064,108.00	281,552.00	1,064,108.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices	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	127,000.00	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)			1,113,137.00	1,064,108.00	408,552.00	1,064,108.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(7,809,466.00)	(16,603,802.00)	(16,796.33)	(16,603,802.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,553,457.00)	(1,371,542.00)	0.00	(1,371,542.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(9,362,923.00)	(17,975,344.00)	(16,796.33)	(17,975,344.00)	0.00	0.0%
TOTAL, EXPENDITURES			388,597,806.01	389,388,555.59	121,193,509.46	389,388,555.59	0.00	0.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: 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	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(76,375,680.00)	(71,726,690.00)	0.00	(71,726,690.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(76,375,680.00)	(71,726,690.00)	0.00	(71,726,690.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(76,875,680.00)	(72,226,690.00)	0.00	(72,226,690.00)	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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	273,848,767.00	270,818,657.00	39,226,316.50	270,818,657.00	0.00	0.0%
3) Other State Revenue		8300-8599	124,958,306.20	200,991,344.20	35,267,881.00	200,991,344.20	0.00	0.0%
4) Other Local Revenue		8600-8799	2,336,127.00	2,566,015.00	437,268.61	2,566,015.00	0.00	0.0%
5) TOTAL, REVENUES			401,143,200.20	474,376,016.20	74,931,466.11	474,376,016.20		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	67,905,772.00	83,667,106.00	15,982,095.58	83,667,106.00	0.00	0.0%
2) Classified Salaries		2000-2999	37,026,628.63	52,400,259.24	13,041,098.58	52,400,259.24	0.00	0.0%
3) Employee Benefits		3000-3999	69,678,998.75	80,683,023.00	16,918,525.40	80,683,023.00	0.00	0.0%
4) Books and Supplies		4000-4999	139,569,057.87	225,051,422.59	3,874,046.12	225,051,422.59	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	26,935,385.13	47,774,253.94	7,516,389.74	47,774,253.94	0.00	0.0%
6) Capital Outlay		6000-6999	123,768,645.84	13,961,836.23	503,144.06	13,961,836.23	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	53,216.00	53,216.00	0.00	53,216.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	7,809,466.00	16,603,802.00	16,796.33	16,603,802.00	0.00	0.0%
9) TOTAL, EXPENDITURES			472,747,170.22	520,194,919.00	57,852,095.81	520,194,919.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(71,603,970.02)	(45,818,902.80)	17,079,370.30	(45,818,902.80)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	554,921.00	0.00	554,921.00	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	76,375,680.00	71,726,690.00	(554,921.00)	71,726,690.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			76,375,680.00	71,171,769.00	(554,921.00)	71,171,769.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			4,771,709.98	25,352,866.20	16,524,449.30	25,352,866.20		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	33,715,319.00	62,735,436.00		62,735,436.00	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)			33,715,319.00	62,735,436.00		62,735,436.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,715,319.00	62,735,436.00		62,735,436.00		
2) Ending Balance, June 30 (E + F1e)			38,487,028.98	88,088,302.20		88,088,302.20		
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	39,350,506.22	88,088,305.20		88,088,305.20		
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	(863,477.24)	(3.00)		(3.00)		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	7,421,139.00	7,417,583.00	0.00	7,417,583.00	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 Discretionary Grants		8182	1,423,625.00	3,087,049.00	332.00	3,087,049.00	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	122,837.00	122,837.00	0.00	122,837.00	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	37,165,693.00	37,626,183.00	6,618,619.80	37,626,183.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,259,272.00	2,611,873.00	276,728.21	2,611,873.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	512.37	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	2,572,250.00	2,608,242.00	(270.00)	2,608,242.00	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	6,682,621.00	5,403,208.00	979,387.14	5,403,208.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	474,094.00	556,265.00	0.00	556,265.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	215,727,236.00	211,385,417.00	31,351,006.98	211,385,417.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>273,848,767.00</b>	<b>270,818,657.00</b>	<b>39,226,316.50</b>	<b>270,818,657.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	30,675,345.00	33,348,137.00	9,337,478.00	33,348,137.00	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	2,147,142.00	2,005,021.00	561,406.00	2,005,021.00	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	1,944,129.20	2,243,093.20	1,124,024.74	2,243,093.20	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	9,785,371.00	6,773,959.00	0.00	6,773,959.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	2,021,136.00	3,185,905.00	2,388,742.50	3,185,905.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	335,515.00	326,502.00	0.00	326,502.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	78,049,668.00	153,108,727.00	21,856,229.76	153,108,727.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>124,958,306.20</b>	<b>200,991,344.20</b>	<b>35,267,881.00</b>	<b>200,991,344.20</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,336,127.00	2,566,015.00	437,268.61	2,566,015.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,336,127.00	2,566,015.00	437,268.61	2,566,015.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			401,143,200.20	474,376,016.20	74,931,466.11	474,376,016.20	0.00	0.0%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	46,252,526.00	56,607,924.00	9,002,299.12	56,607,924.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	10,242,060.00	12,257,987.00	3,962,505.20	12,257,987.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,998,984.00	3,016,047.00	973,370.33	3,016,047.00	0.00	0.0%
Other Certificated Salaries		1900	9,412,202.00	11,785,148.00	2,043,920.93	11,785,148.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			67,905,772.00	83,667,106.00	15,982,095.58	83,667,106.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	16,262,870.00	19,044,167.00	5,649,222.29	19,044,167.00	0.00	0.0%
Classified Support Salaries		2200	9,519,304.25	11,363,071.00	3,148,140.47	11,363,071.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,459,625.00	4,898,280.00	1,111,916.68	4,898,280.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,235,380.00	4,095,353.00	965,448.16	4,095,353.00	0.00	0.0%
Other Classified Salaries		2900	6,549,449.38	12,999,388.24	2,166,370.98	12,999,388.24	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			37,026,628.63	52,400,259.24	13,041,098.58	52,400,259.24	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	24,748,918.00	25,732,320.00	2,591,325.80	25,732,320.00	0.00	0.0%
PERS		3201-3202	12,579,048.25	16,473,400.00	3,378,825.39	16,473,400.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,795,871.00	4,896,564.00	1,301,192.52	4,896,564.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	21,812,012.00	25,153,447.00	6,754,509.65	25,153,447.00	0.00	0.0%
Unemployment Insurance		3501-3502	560,520.50	661,051.00	150,502.30	661,051.00	0.00	0.0%
Workers' Compensation		3601-3602	2,694,603.00	3,344,308.00	889,106.74	3,344,308.00	0.00	0.0%
OPEB, Allocated		3701-3702	243,682.00	337,324.00	63,127.61	337,324.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,159,785.00	1,578,691.00	496,805.94	1,578,691.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,084,559.00	2,505,918.00	1,293,129.45	2,505,918.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			69,678,998.75	80,683,023.00	16,918,525.40	80,683,023.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,144,733.00	1,541,959.00	304,793.37	1,541,959.00	0.00	0.0%
Books and Other Reference Materials		4200	800,840.00	2,514,018.00	358,485.73	2,514,018.00	0.00	0.0%
Materials and Supplies		4300	133,179,180.71	214,309,627.43	2,820,453.01	214,309,627.43	0.00	0.0%
Noncapitalized Equipment		4400	4,444,304.16	6,685,818.16	390,314.01	6,685,818.16	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			139,569,057.87	225,051,422.59	3,874,046.12	225,051,422.59	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>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	11,621,320.00	18,428,787.00	2,612,520.66	18,428,787.00	0.00	0.0%
Travel and Conferences		5200	1,456,611.96	2,757,372.00	567,748.04	2,757,372.00	0.00	0.0%
Dues and Memberships		5300	8,345.00	14,337.00	3,060.00	14,337.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	86,236.00	122,556.00	26,312.10	122,556.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,173,033.87	11,898,478.65	591,735.71	11,898,478.65	0.00	0.0%
Transfers of Direct Costs		5710	136,302.00	383,861.00	371.71	383,861.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(695,270.00)	(525,162.00)	5,107.50	(525,162.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,122,178.30	14,635,017.29	3,704,278.26	14,635,017.29	0.00	0.0%
Communications		5900	26,628.00	59,007.00	5,255.76	59,007.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>26,935,385.13</b>	<b>47,774,253.94</b>	<b>7,516,389.74</b>	<b>47,774,253.94</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	390,203.00	424,050.39	0.00	424,050.39	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,253,891.84	2,505,717.84	503,144.06	2,505,717.84	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	121,124,551.00	11,032,068.00	0.00	11,032,068.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>123,768,645.84</b>	<b>13,961,836.23</b>	<b>503,144.06</b>	<b>13,961,836.23</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	53,216.00	53,216.00	0.00	53,216.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers of Apportionments	All Other	7221-7223	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)			53,216.00	53,216.00	0.00	53,216.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	7,809,466.00	16,603,802.00	16,796.33	16,603,802.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,809,466.00	16,603,802.00	16,796.33	16,603,802.00	0.00	0.0%
TOTAL, EXPENDITURES			472,747,170.22	520,194,919.00	57,852,095.81	520,194,919.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: 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	554,921.00	0.00	554,921.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	554,921.00	0.00	554,921.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	76,375,680.00	71,726,690.00	0.00	71,726,690.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	(554,921.00)	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			76,375,680.00	71,726,690.00	(554,921.00)	71,726,690.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			76,375,680.00	71,171,769.00	(554,921.00)	71,171,769.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	406,736,697.00	456,802,540.00	111,009,370.89	456,802,540.00	0.00	0.0%
2) Federal Revenue		8100-8299	273,848,767.00	270,818,657.00	39,226,316.50	270,818,657.00	0.00	0.0%
3) Other State Revenue		8300-8599	174,594,620.04	207,479,323.20	36,301,879.47	207,479,323.20	0.00	0.0%
4) Other Local Revenue		8600-8799	7,350,471.72	7,839,990.92	289,437.70	7,839,990.92	0.00	0.0%
5) TOTAL, REVENUES			862,530,555.76	942,940,511.12	186,827,004.56	942,940,511.12		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	251,504,886.30	260,526,089.16	71,541,911.41	260,526,089.16	0.00	0.0%
2) Classified Salaries		2000-2999	93,510,556.48	109,641,090.93	30,064,447.36	109,641,090.93	0.00	0.0%
3) Employee Benefits		3000-3999	165,916,922.01	187,916,895.73	52,405,180.94	187,916,895.73	0.00	0.0%
4) Books and Supplies		4000-4999	162,932,297.06	246,066,782.25	5,151,964.80	246,066,782.25	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	63,976,056.54	91,568,049.29	18,970,404.70	91,568,049.29	0.00	0.0%
6) Capital Outlay		6000-6999	123,891,361.84	14,118,785.23	503,144.06	14,118,785.23	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,166,353.00	1,117,324.00	408,552.00	1,117,324.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,553,457.00)	(1,371,542.00)	0.00	(1,371,542.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			861,344,976.23	909,583,474.59	179,045,605.27	909,583,474.59		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,185,579.53	33,357,036.53	7,781,399.29	33,357,036.53		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	1,054,921.00	0.00	1,054,921.00	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	(554,921.00)	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(500,000.00)	(1,054,921.00)	(554,921.00)	(1,054,921.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			685,579.53	32,302,115.53	7,226,478.29	32,302,115.53		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	166,907,305.00	223,702,604.00		223,702,604.00	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)			166,907,305.00	223,702,604.00		223,702,604.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			166,907,305.00	223,702,604.00		223,702,604.00		
2) Ending Balance, June 30 (E + F1e)			167,592,884.53	256,004,719.53		256,004,719.53		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	1,200,000.00	1,200,000.00		1,200,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	39,350,506.22	88,088,305.20		88,088,305.20		
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	72,851,071.65		72,851,071.65		
Committed to Fiscal Solvency (8%)	0000	9780		72,851,071.65				
Committed to Fiscal Solvency	0000	9780				72,851,071.65		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	18,212,768.00		18,212,768.00		
Unassigned/Unappropriated Amount		9790	126,972,378.31	75,582,574.68		75,582,574.68		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	269,590,393.00	308,361,631.00	87,827,894.00	308,361,631.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	79,628,666.00	89,802,655.00	22,841,676.00	89,802,655.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	265,737.47	233,784.00	0.00	233,784.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	504.15	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	39,335,530.89	37,987,561.00	(51,306.09)	37,987,561.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,979,919.87	2,069,470.00	46,450.43	2,069,470.00	0.00	0.0%
Prior Years' Taxes		8043	1,594.29	66,751.00	30,470.37	66,751.00	0.00	0.0%
Supplemental Taxes		8044	2,103,107.17	3,363,062.00	295,838.73	3,363,062.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	21,027,204.35	20,459,629.00	0.00	20,459,629.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,727,576.81	6,506,985.00	0.00	6,506,985.00	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			418,660,234.00	468,851,528.00	110,991,023.44	468,851,528.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(11,923,537.00)	(12,048,988.00)	18,347.45	(12,048,988.00)	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			406,736,697.00	456,802,540.00	111,009,370.89	456,802,540.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	7,421,139.00	7,417,583.00	0.00	7,417,583.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,423,625.00	3,087,049.00	332.00	3,087,049.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	122,837.00	122,837.00	0.00	122,837.00	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	37,165,693.00	37,626,183.00	6,618,619.80	37,626,183.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	2,259,272.00	2,611,873.00	276,728.21	2,611,873.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	512.37	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	2,572,250.00	2,608,242.00	(270.00)	2,608,242.00	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	6,682,621.00	5,403,208.00	979,387.14	5,403,208.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	474,094.00	556,265.00	0.00	556,265.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	215,727,236.00	211,385,417.00	31,351,006.98	211,385,417.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>273,848,767.00</b>	<b>270,818,657.00</b>	<b>39,226,316.50</b>	<b>270,818,657.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	30,675,345.00	33,348,137.00	9,337,478.00	33,348,137.00	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	2,147,142.00	2,005,021.00	561,406.00	2,005,021.00	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	1,344,833.00	1,344,833.00	0.00	1,344,833.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,814,645.04	7,386,239.20	2,158,023.21	7,386,239.20	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%

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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)
After School Education and Safety (ASES)	6010	8590	9,785,371.00	6,773,959.00	0.00	6,773,959.00	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	2,021,136.00	3,185,905.00	2,388,742.50	3,185,905.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	335,515.00	326,502.00	0.00	326,502.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	121,470,633.00	153,108,727.00	21,856,229.76	153,108,727.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>174,594,620.04</b>	<b>207,479,323.20</b>	<b>36,301,879.47</b>	<b>207,479,323.20</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	1,958.50	1,958.50	1,264.50	1,958.50	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,147,368.00	1,147,368.00	22,221.10	1,147,368.00	0.00	0.0%
Interest		8660	796,217.00	948,804.00	237,201.23	948,804.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,453,827.00	2,453,827.00	0.00	2,453,827.00	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	1,217.00	5,053.00	0.00	5,053.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,949,884.22	3,282,980.42	28,750.87	3,282,980.42	0.00	0.0%
Tuition		8710	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 Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,350,471.72	7,839,990.92	289,437.70	7,839,990.92	0.00	0.0%
TOTAL, REVENUES			862,530,555.76	942,940,511.12	186,827,004.56	942,940,511.12	0.00	0.0%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	191,228,709.22	197,309,408.68	52,797,715.49	197,309,408.68	0.00	0.0%
Certificated Pupil Support Salaries		1200	22,007,663.92	25,548,190.44	8,124,826.44	25,548,190.44	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	23,792,938.00	21,497,363.28	7,112,413.40	21,497,363.28	0.00	0.0%
Other Certificated Salaries		1900	14,475,575.16	16,171,126.76	3,506,956.08	16,171,126.76	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			251,504,886.30	260,526,089.16	71,541,911.41	260,526,089.16	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	18,469,953.00	23,726,558.41	6,362,622.65	23,726,558.41	0.00	0.0%
Classified Support Salaries		2200	31,005,161.25	33,196,009.35	9,954,495.75	33,196,009.35	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	7,077,012.00	9,865,125.00	2,580,654.69	9,865,125.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	20,562,977.85	19,601,075.93	5,650,954.93	19,601,075.93	0.00	0.0%
Other Classified Salaries		2900	16,395,452.38	23,252,322.24	5,515,719.34	23,252,322.24	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			93,510,556.48	109,641,090.93	30,064,447.36	109,641,090.93	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	50,840,104.09	58,128,513.96	12,997,655.45	58,128,513.96	0.00	0.0%
PERS		3201-3202	23,820,200.41	29,045,599.27	7,412,813.48	29,045,599.27	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	10,017,713.77	10,991,925.17	3,373,834.64	10,991,925.17	0.00	0.0%
Health and Welfare Benefits		3401-3402	58,895,454.51	65,655,348.47	20,709,340.02	65,655,348.47	0.00	0.0%
Unemployment Insurance		3501-3502	2,467,932.54	2,018,120.10	519,566.11	2,018,120.10	0.00	0.0%
Workers' Compensation		3601-3602	9,140,738.48	10,422,053.48	3,087,035.14	10,422,053.48	0.00	0.0%
OPEB, Allocated		3701-3702	770,814.69	888,550.34	230,731.34	888,550.34	0.00	0.0%
OPEB, Active Employees		3751-3752	4,308,465.00	4,590,952.36	1,494,564.46	4,590,952.36	0.00	0.0%
Other Employee Benefits		3901-3902	5,655,498.52	6,175,832.58	2,579,640.30	6,175,832.58	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			165,916,922.01	187,916,895.73	52,405,180.94	187,916,895.73	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,555,027.84	2,046,253.00	413,159.02	2,046,253.00	0.00	0.0%
Books and Other Reference Materials		4200	1,146,070.46	2,687,601.64	365,006.64	2,687,601.64	0.00	0.0%
Materials and Supplies		4300	151,685,817.66	233,343,611.51	3,880,828.49	233,343,611.51	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)
Noncapitalized Equipment		4400	8,545,381.10	7,989,316.10	492,970.65	7,989,316.10	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			162,932,297.06	246,066,782.25	5,151,964.80	246,066,782.25	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	18,230,503.00	25,195,069.00	3,052,603.77	25,195,069.00	0.00	0.0%
Travel and Conferences		5200	3,005,945.06	4,864,385.94	720,912.66	4,864,385.94	0.00	0.0%
Dues and Memberships		5300	706,291.00	577,512.00	88,038.66	577,512.00	0.00	0.0%
Insurance		5400-5450	3,402,783.00	3,402,783.00	2,943,782.00	3,402,783.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,027,818.00	10,891,583.00	3,950,053.08	10,891,583.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,711,284.87	13,763,197.51	917,400.81	13,763,197.51	0.00	0.0%
Transfers of Direct Costs		5710	(169,151.00)	0.00	(12,648.13)	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(838,574.00)	(613,792.00)	4,648.61	(613,792.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,435,543.45	32,207,326.19	6,884,885.10	32,207,326.19	0.00	0.0%
Communications		5900	1,463,613.16	1,279,984.65	420,728.14	1,279,984.65	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			63,976,056.54	91,568,049.29	18,970,404.70	91,568,049.29	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	390,203.00	424,050.39	0.00	424,050.39	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,253,891.84	2,505,717.84	503,144.06	2,505,717.84	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	121,247,267.00	11,189,017.00	0.00	11,189,017.00	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			123,891,361.84	14,118,785.23	503,144.06	14,118,785.23	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	53,216.00	53,216.00	0.00	53,216.00	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	1,113,137.00	1,064,108.00	281,552.00	1,064,108.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								

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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)
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	127,000.00	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)			1,166,353.00	1,117,324.00	408,552.00	1,117,324.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,553,457.00)	(1,371,542.00)	0.00	(1,371,542.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,553,457.00)	(1,371,542.00)	0.00	(1,371,542.00)	0.00	0.0%
TOTAL, EXPENDITURES			861,344,976.23	909,583,474.59	179,045,605.27	909,583,474.59	0.00	0.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: 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	500,000.00	1,054,921.00	0.00	1,054,921.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	1,054,921.00	0.00	1,054,921.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	(554,921.00)	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	(554,921.00)	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(500,000.00)	(1,054,921.00)	(554,921.00)	(1,054,921.00)	0.00	0.0%

Resource	Description	2022-23 Projected Totals
5640		1.00
6010	After School Education and Safety (ASES)	2,330.00
6286		122,565.00
6300	Lottery: Instructional Materials	1,345,997.20
6512	Special Ed: Mental Health Services	1.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	19,281,111.00
7311	Classified School Employee Professional Development Block Grant	268,750.00
7388	SB 117 COVID-19 LEA Response Funds	486,516.00
7412	A-G Access/Success Grant	180,755.00
7435	Learning Recovery Emergency Block Grant	57,887,968.00
7510	Low-Performing Students Block Grant	190,665.00
7810	Other Restricted State	1,915,045.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	4,595,613.00
9010	Other Restricted Local	1,810,988.00
Total, Restricted Balance		88,088,305.20

**2022 – 2023**

**First Interim**

**Fund 09**





Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	26,023,298.00	26,735,000.00	6,392,233.00	26,735,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	763,185.00	0.00	763,185.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,451,208.00	4,554,252.00	1,869,905.18	4,554,252.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,032.00	255,153.00	60,794.90	255,153.00	0.00	0.0%
5) TOTAL, REVENUES			30,496,538.00	32,307,590.00	8,322,933.08	32,307,590.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	12,500,006.00	21,626,018.00	3,834,112.73	21,626,018.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,738,584.00	1,927,685.00	432,610.98	1,927,685.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,515,863.00	8,564,022.00	2,009,719.66	8,564,022.00	0.00	0.0%
4) Books and Supplies		4000-4999	21,221,259.00	22,887,179.00	254,918.36	22,887,179.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,189,661.00	4,250,046.00	363,708.16	4,250,046.00	0.00	0.0%
6) Capital Outlay		6000-6999	48,841.00	47,768.00	0.00	47,768.00	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	16,507.00	156,073.00	0.00	156,073.00	0.00	0.0%
9) TOTAL, EXPENDITURES			45,230,721.00	59,458,791.00	6,895,069.89	59,458,791.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(14,734,183.00)	(27,151,201.00)	1,427,863.19	(27,151,201.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	554,921.00	0.00	554,921.00	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	554,921.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	554,921.00	554,921.00	554,921.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,734,183.00)	(26,596,280.00)	1,982,784.19	(26,596,280.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,531,936.35	30,294,620.00		30,294,620.00	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)			20,531,936.35	30,294,620.00		30,294,620.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,531,936.35	30,294,620.00		30,294,620.00		
2) Ending Balance, June 30 (E + F1e)			5,797,753.35	3,698,340.00		3,698,340.00		
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	536,073.00	582,169.00		582,169.00		

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	3,116,171.00		3,116,171.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	5,261,680.35	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	17,172,970.00	17,706,375.00	4,943,692.00	17,706,375.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	5,604,104.00	5,844,672.00	1,448,541.00	5,844,672.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	3,246,224.00	3,183,953.00	0.00	3,183,953.00	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			26,023,298.00	26,735,000.00	6,392,233.00	26,735,000.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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 and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	763,185.00	0.00	763,185.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	763,185.00	0.00	763,185.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	71,814.00	71,814.00	0.00	71,814.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	456,659.00	500,781.00	145,988.68	500,781.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	174,428.00	174,428.00	0.00	174,428.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,748,307.00	3,807,229.00	1,723,916.50	3,807,229.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			4,451,208.00	4,554,252.00	1,869,905.18	4,554,252.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
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	229,400.00	57,350.00	229,400.00	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								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	22,032.00	25,753.00	3,444.90	25,753.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
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			22,032.00	255,153.00	60,794.90	255,153.00	0.00	0.0%
TOTAL, REVENUES			30,496,538.00	32,307,590.00	8,322,933.08	32,307,590.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	10,314,573.00	19,440,585.00	3,119,088.14	19,440,585.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	809,557.00	809,557.00	307,136.08	809,557.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	946,376.00	946,376.00	335,689.89	946,376.00	0.00	0.0%
Other Certificated Salaries		1900	429,500.00	429,500.00	72,198.62	429,500.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			12,500,006.00	21,626,018.00	3,834,112.73	21,626,018.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	60,601.00	60,601.00	14,805.98	60,601.00	0.00	0.0%
Classified Support Salaries		2200	941,133.00	1,119,784.00	193,012.59	1,119,784.00	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	476,761.00	483,661.00	121,284.74	483,661.00	0.00	0.0%
Other Classified Salaries		2900	260,089.00	263,639.00	103,507.67	263,639.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,738,584.00	1,927,685.00	432,610.98	1,927,685.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,845,669.00	4,337,197.00	698,908.27	4,337,197.00	0.00	0.0%
PERS		3201-3202	437,308.00	440,719.00	124,315.37	440,719.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	354,026.00	487,560.00	95,028.68	487,560.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,972,379.00	2,167,363.00	812,148.45	2,167,363.00	0.00	0.0%
Unemployment Insurance		3501-3502	111,190.00	122,850.00	21,650.24	122,850.00	0.00	0.0%
Workers' Compensation		3601-3602	421,550.00	563,904.00	128,905.92	563,904.00	0.00	0.0%
OPEB, Allocated		3701-3702	29,984.00	94,509.00	9,710.15	94,509.00	0.00	0.0%
OPEB, Active Employees		3751-3752	156,693.00	162,856.00	54,913.99	162,856.00	0.00	0.0%
Other Employee Benefits		3901-3902	187,064.00	187,064.00	64,138.59	187,064.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,515,863.00	8,564,022.00	2,009,719.66	8,564,022.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	282,165.00	498,140.00	33,243.76	498,140.00	0.00	0.0%
Books and Other Reference Materials		4200	16,587.00	67,378.00	11.65	67,378.00	0.00	0.0%
Materials and Supplies		4300	20,731,157.00	21,916,943.00	110,840.37	21,916,943.00	0.00	0.0%
Noncapitalized Equipment		4400	189,663.00	403,031.00	110,822.58	403,031.00	0.00	0.0%
Food		4700	1,687.00	1,687.00	0.00	1,687.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			21,221,259.00	22,887,179.00	254,918.36	22,887,179.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	7,072.00	7,072.00	0.00	7,072.00	0.00	0.0%
Travel and Conferences		5200	218,694.00	208,629.00	3,165.89	208,629.00	0.00	0.0%
Dues and Memberships		5300	21,224.00	21,284.00	1,130.00	21,284.00	0.00	0.0%

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Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	315,377.00	315,377.00	137,334.52	315,377.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,585,076.00	1,646,781.00	182,015.60	1,646,781.00	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	102,011.00	102,011.00	399.85	102,011.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,939,076.00	1,947,761.00	39,662.30	1,947,761.00	0.00	0.0%
Communications		5900	1,131.00	1,131.00	0.00	1,131.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,189,661.00	4,250,046.00	363,708.16	4,250,046.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	48,841.00	47,768.00	0.00	47,768.00	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			48,841.00	47,768.00	0.00	47,768.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	16,507.00	156,073.00	0.00	156,073.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			16,507.00	156,073.00	0.00	156,073.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			45,230,721.00	59,458,791.00	6,895,069.89	59,458,791.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	554,921.00	0.00	554,921.00	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	554,921.00	0.00	554,921.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	554,921.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	554,921.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	554,921.00	554,921.00	554,921.00		

Resource	Description	2022-23 Projected Totals
6266	Educator Effectiveness, FY 2021-22	51,621.00
7412	A-G Access/Success Grant	514,895.00
9010	Other Restricted Local	15,653.00
Total, Restricted Balance		582,169.00

**2022 – 2023**

**First Interim**

**Fund 11**





Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	834,877.00	931,440.00	98,712.27	931,440.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,957,181.00	4,789,776.00	1,151,862.00	4,789,776.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	22,464.00	8,648.75	22,464.00	0.00	0.0%
5) TOTAL, REVENUES			5,812,058.00	5,743,680.00	1,259,223.02	5,743,680.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,363,153.00	2,426,361.00	843,760.51	2,426,361.00	0.00	0.0%
2) Classified Salaries		2000-2999	603,850.00	606,129.00	190,783.82	606,129.00	0.00	0.0%
3) Employee Benefits		3000-3999	920,086.00	1,517,526.00	456,203.81	1,517,526.00	0.00	0.0%
4) Books and Supplies		4000-4999	216,345.00	569,967.00	12,030.07	569,967.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	854,915.00	1,020,658.00	409,957.50	1,020,658.00	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	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	206,183.00	203,464.00	0.00	203,464.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,199,532.00	6,379,105.00	1,912,735.71	6,379,105.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			612,526.00	(635,425.00)	(653,512.69)	(635,425.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			612,526.00	(635,425.00)	(653,512.69)	(635,425.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,017,992.00	635,425.00		635,425.00	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)			1,017,992.00	635,425.00		635,425.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,017,992.00	635,425.00		635,425.00		
2) Ending Balance, June 30 (E + F1e)			1,630,518.00	0.00		0.00		
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	1,461,346.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	169,172.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
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%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	834,877.00	931,440.00	98,712.27	931,440.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			834,877.00	931,440.00	98,712.27	931,440.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources								
		8587	35,000.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	4,739,844.00	4,607,439.00	1,151,862.00	4,607,439.00	0.00	0.0%
All Other State Revenue	All Other	8590	182,337.00	182,337.00	0.00	182,337.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,957,181.00	4,789,776.00	1,151,862.00	4,789,776.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	417.00	2,880.00	720.00	2,880.00	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	1,852.50	1,853.00	1,913.75	1,853.00	0.00	0.0%
Interagency Services		8677	15,846.40	15,847.00	5,150.00	15,847.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,884.10	1,884.00	865.00	1,884.00	0.00	0.0%
Tuition								
		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	22,464.00	8,648.75	22,464.00	0.00	0.0%
TOTAL, REVENUES			5,812,058.00	5,743,680.00	1,259,223.02	5,743,680.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,668,776.00	1,724,519.00	604,849.35	1,724,519.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	375,556.00	383,021.00	136,789.80	383,021.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	318,821.00	318,821.00	102,121.36	318,821.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CERTIFICATED SALARIES			2,363,153.00	2,426,361.00	843,760.51	2,426,361.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	736.60	0.00	0.00	0.0%
Classified Support Salaries		2200	117,447.00	118,745.00	33,561.15	118,745.00	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	392,416.00	392,381.00	122,587.27	392,381.00	0.00	0.0%
Other Classified Salaries		2900	93,987.00	95,003.00	33,898.80	95,003.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			603,850.00	606,129.00	190,783.82	606,129.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	228,511.00	564,280.00	145,361.16	564,280.00	0.00	0.0%
PERS		3201-3202	107,817.00	180,271.00	53,083.79	180,271.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	49,903.00	83,356.00	27,093.05	83,356.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	433,785.00	500,689.00	167,430.32	500,689.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,442.00	14,765.00	5,235.96	14,765.00	0.00	0.0%
Workers' Compensation		3601-3602	24,188.00	89,603.00	31,174.39	89,603.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,154.00	6,819.00	2,372.38	6,819.00	0.00	0.0%
OPEB, Active Employees		3751-3752	42,359.00	42,359.00	11,618.44	42,359.00	0.00	0.0%
Other Employee Benefits		3901-3902	27,927.00	35,384.00	12,834.32	35,384.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			920,086.00	1,517,526.00	456,203.81	1,517,526.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	16,950.00	16,950.00	4,371.34	16,950.00	0.00	0.0%
Materials and Supplies		4300	100,235.00	507,957.00	7,658.73	507,957.00	0.00	0.0%
Noncapitalized Equipment		4400	99,160.00	45,060.00	0.00	45,060.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			216,345.00	569,967.00	12,030.07	569,967.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	42,453.00	42,453.00	0.00	42,453.00	0.00	0.0%
Dues and Memberships		5300	1,243.00	1,243.00	1,130.00	1,243.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	146,561.00	146,561.00	68,073.51	146,561.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	55,373.00	55,855.00	32,959.71	55,855.00	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	6,854.00	19,847.00	12,908.47	19,847.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	602,431.00	754,699.00	294,885.81	754,699.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			854,915.00	1,020,658.00	409,957.50	1,020,658.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	35,000.00	35,000.00	0.00	35,000.00	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%
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)			35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	206,183.00	203,464.00	0.00	203,464.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			206,183.00	203,464.00	0.00	203,464.00	0.00	0.0%
TOTAL, EXPENDITURES			5,199,532.00	6,379,105.00	1,912,735.71	6,379,105.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

**2022 – 2023**

**First Interim**

**Fund 12**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,465,378.00	9,939,455.00	1,366,949.53	9,939,455.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,023,246.00	11,313,329.00	3,932,517.49	11,313,329.00	0.00	0.0%
4) Other Local Revenue		8600-8799	68,000.00	0.00	(257.00)	0.00	0.00	0.0%
5) TOTAL, REVENUES			31,556,624.00	21,252,784.00	5,299,210.02	21,252,784.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	8,601,519.88	6,667,290.00	2,337,262.94	6,667,290.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,757,999.07	2,993,175.00	1,067,736.98	2,993,175.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,784,364.57	5,559,918.00	1,880,710.96	5,559,918.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,075,345.23	2,903,967.00	67,656.23	2,903,967.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,112,792.00	1,989,658.00	66,247.76	1,989,658.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,893,238.00	1,048,051.00	0.00	1,048,051.00	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	1,330,767.00	904,631.00	0.00	904,631.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,556,025.75	22,066,690.00	5,419,614.87	22,066,690.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			598.25	(813,906.00)	(120,404.85)	(813,906.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			598.25	(813,906.00)	(120,404.85)	(813,906.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	468,078.00	815,606.00		815,606.00	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)			468,078.00	815,606.00		815,606.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			468,078.00	815,606.00		815,606.00		
2) Ending Balance, June 30 (E + F1e)			468,676.25	1,700.00		1,700.00		
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	468,676.25	1,700.00		1,700.00		
c) Committed								



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	17,632,686.00	8,865,766.00	1,365,841.53	8,865,766.00	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	1,832,692.00	1,073,689.00	1,108.00	1,073,689.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			19,465,378.00	9,939,455.00	1,366,949.53	9,939,455.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	6,936,575.00	6,936,575.00	3,873,575.40	6,936,575.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,086,671.00	4,376,754.00	58,942.09	4,376,754.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,023,246.00	11,313,329.00	3,932,517.49	11,313,329.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(1,229.00)	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								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	68,000.00	0.00	972.00	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			68,000.00	0.00	(257.00)	0.00	0.00	0.0%
TOTAL, REVENUES			31,556,624.00	21,252,784.00	5,299,210.02	21,252,784.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	7,531,829.34	5,773,505.00	2,023,625.50	5,773,505.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	110,558.59	94,568.00	32,052.70	94,568.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	832,158.62	664,389.00	227,105.52	664,389.00	0.00	0.0%
Other Certificated Salaries		1900	126,973.33	134,828.00	54,479.22	134,828.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			8,601,519.88	6,667,290.00	2,337,262.94	6,667,290.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,516,789.36	2,001,610.00	732,198.44	2,001,610.00	0.00	0.0%
Classified Support Salaries		2200	296,168.81	256,631.00	81,272.52	256,631.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	570,288.79	553,759.00	200,241.68	553,759.00	0.00	0.0%
Other Classified Salaries		2900	374,752.11	181,175.00	54,024.34	181,175.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,757,999.07</b>	<b>2,993,175.00</b>	<b>1,067,736.98</b>	<b>2,993,175.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,657,026.48	1,539,147.00	457,927.22	1,539,147.00	0.00	0.0%
PERS		3201-3202	448,208.97	505,387.00	148,189.41	505,387.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	333,848.31	274,263.00	109,248.18	274,263.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,456,222.70	2,537,921.00	917,869.80	2,537,921.00	0.00	0.0%
Unemployment Insurance		3501-3502	25,926.59	48,322.00	17,258.69	48,322.00	0.00	0.0%
Workers' Compensation		3601-3602	323,546.97	293,332.00	102,720.52	293,332.00	0.00	0.0%
OPEB, Allocated		3701-3702	23,320.55	19,299.00	6,984.91	19,299.00	0.00	0.0%
OPEB, Active Employees		3751-3752	359,505.00	201,384.00	71,802.70	201,384.00	0.00	0.0%
Other Employee Benefits		3901-3902	156,759.00	140,863.00	48,709.53	140,863.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>6,784,364.57</b>	<b>5,559,918.00</b>	<b>1,880,710.96</b>	<b>5,559,918.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	56,406.00	144,284.00	0.00	144,284.00	0.00	0.0%
Materials and Supplies		4300	6,689,135.23	2,453,024.00	50,102.98	2,453,024.00	0.00	0.0%
Noncapitalized Equipment		4400	251,521.00	228,376.00	17,553.25	228,376.00	0.00	0.0%
Food		4700	78,283.00	78,283.00	0.00	78,283.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>7,075,345.23</b>	<b>2,903,967.00</b>	<b>67,656.23</b>	<b>2,903,967.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	3,050.00	3,050.00	0.00	3,050.00	0.00	0.0%
Travel and Conferences		5200	128,009.00	124,414.00	6,154.63	124,414.00	0.00	0.0%
Dues and Memberships		5300	400.00	600.00	600.00	600.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	33,735.00	35,505.00	5,638.20	35,505.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	891,763.00	836,940.00	30,519.88	836,940.00	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	655,318.00	582,738.00	50.70	582,738.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	350,449.00	352,554.00	10,560.05	352,554.00	0.00	0.0%
Communications		5900	50,068.00	53,857.00	12,724.30	53,857.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,112,792.00</b>	<b>1,989,658.00</b>	<b>66,247.76</b>	<b>1,989,658.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	82,083.00	2,084.00	0.00	2,084.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	191,145.00	216,222.00	0.00	216,222.00	0.00	0.0%
Equipment		6400	1,620,010.00	829,745.00	0.00	829,745.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,893,238.00</b>	<b>1,048,051.00</b>	<b>0.00</b>	<b>1,048,051.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	1,330,767.00	904,631.00	0.00	904,631.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,330,767.00	904,631.00	0.00	904,631.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			31,556,025.75	22,066,690.00	5,419,614.87	22,066,690.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
6128	Inclusive Early Education Expansion Grant	1,700.00
Total, Restricted Balance		1,700.00

**2022 – 2023**

**First Interim**

**Fund 13**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,330,000.00	22,330,000.00	900,873.42	22,330,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,387,800.00	1,387,800.00	0.00	1,387,800.00	0.00	0.0%
4) Other Local Revenue		8600-8799	62,500.00	97,828.00	14,705.38	97,828.00	0.00	0.0%
5) TOTAL, REVENUES			23,780,300.00	23,815,628.00	915,578.80	23,815,628.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,883,693.00	7,461,329.01	2,483,617.74	7,461,329.01	0.00	0.0%
3) Employee Benefits		3000-3999	5,771,988.42	5,832,483.42	1,654,881.23	5,832,483.42	0.00	0.0%
4) Books and Supplies		4000-4999	8,467,719.00	11,158,487.99	3,518,556.37	11,158,487.99	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	305,736.00	162,441.00	121,327.54	162,441.00	0.00	0.0%
6) Capital Outlay		6000-6999	200,000.00	200,000.00	11,786.86	200,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	107,374.00	0.00	107,374.00	0.00	0.0%
9) TOTAL, EXPENDITURES			22,629,136.42	24,922,115.42	7,790,169.74	24,922,115.42		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,151,163.58	(1,106,487.42)	(6,874,590.94)	(1,106,487.42)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,151,163.58	(1,106,487.42)	(6,874,590.94)	(1,106,487.42)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	11,324,640.00		11,324,640.00	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)			0.00	11,324,640.00		11,324,640.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	11,324,640.00		11,324,640.00		
2) Ending Balance, June 30 (E + F1e)			1,151,163.58	10,218,152.58		10,218,152.58		
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	1,214,163.58	10,218,152.58		10,218,152.58		

Description	Resource Codes	Object Codes	Original Budget (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	(63,000.00)	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	22,330,000.00	22,330,000.00	900,873.42	22,330,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			22,330,000.00	22,330,000.00	900,873.42	22,330,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	1,387,800.00	1,387,800.00	0.00	1,387,800.00	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			1,387,800.00	1,387,800.00	0.00	1,387,800.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,500.00	37,828.00	9,457.00	37,828.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	50,000.00	50,000.00	5,248.38	50,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			62,500.00	97,828.00	14,705.38	97,828.00	0.00	0.0%
TOTAL, REVENUES			23,780,300.00	23,815,628.00	915,578.80	23,815,628.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	6,796,893.00	6,374,529.01	2,147,445.65	6,374,529.01	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	861,120.00	861,120.00	272,671.90	861,120.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	225,680.00	225,680.00	63,357.69	225,680.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	142.50	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,883,693.00	7,461,329.01	2,483,617.74	7,461,329.01	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,729,034.80	1,759,100.80	545,259.44	1,759,100.80	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	606,575.68	623,752.68	185,949.39	623,752.68	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)
Health and Welfare Benefits		3401-3402	2,537,510.08	2,171,410.08	551,576.23	2,171,410.08	0.00	0.0%
Unemployment Insurance		3501-3502	49,779.24	51,586.24	13,429.27	51,586.24	0.00	0.0%
Workers' Compensation		3601-3602	298,353.60	306,798.60	79,711.99	306,798.60	0.00	0.0%
OPEB, Allocated		3701-3702	33,592.28	33,592.28	5,610.66	33,592.28	0.00	0.0%
OPEB, Active Employees		3751-3752	254,565.74	256,665.74	70,681.17	256,665.74	0.00	0.0%
Other Employee Benefits		3901-3902	262,577.00	629,577.00	202,663.08	629,577.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>5,771,988.42</b>	<b>5,832,483.42</b>	<b>1,654,881.23</b>	<b>5,832,483.42</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	657,000.00	3,017,048.00	319,116.01	3,017,048.00	0.00	0.0%
Noncapitalized Equipment		4400	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
Food		4700	7,750,719.00	8,081,439.99	3,199,440.36	8,081,439.99	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>8,467,719.00</b>	<b>11,158,487.99</b>	<b>3,518,556.37</b>	<b>11,158,487.99</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,500.00	10,500.00	3,695.08	10,500.00	0.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	705.00	2,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	100,000.00	115,000.00	39,942.70	115,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	69,000.00	71,100.00	34,817.40	71,100.00	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	65,711.00	(99,484.00)	(5,107.50)	(99,484.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	50,500.00	55,300.00	44,394.28	55,300.00	0.00	0.0%
Communications		5900	8,025.00	8,025.00	2,880.58	8,025.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>305,736.00</b>	<b>162,441.00</b>	<b>121,327.54</b>	<b>162,441.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	200,000.00	200,000.00	11,786.86	200,000.00	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>200,000.00</b>	<b>200,000.00</b>	<b>11,786.86</b>	<b>200,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	107,374.00	0.00	107,374.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>107,374.00</b>	<b>0.00</b>	<b>107,374.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>22,629,136.42</b>	<b>24,922,115.42</b>	<b>7,790,169.74</b>	<b>24,922,115.42</b>		
<b>INTERFUND TRANSFERS</b>								



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	10,218,152.58
Total, Restricted Balance		10,218,152.58

**2022 – 2023**

**First Interim**

**Fund 14**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(1,598.00)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(1,598.00)	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	764,016.00	0.00	764,016.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	764,016.00	0.00	764,016.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(764,016.00)	(1,598.00)	(764,016.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(764,016.00)	(1,598.00)	(764,016.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	764,016.00	764,016.00		764,016.00	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)			764,016.00	764,016.00		764,016.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			764,016.00	764,016.00		764,016.00		
2) Ending Balance, June 30 (E + F1e)			764,016.00	0.00		0.00		
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								
c) Committed		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	764,016.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(1,598.00)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(1,598.00)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(1,598.00)	0.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	764,016.00	0.00	764,016.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	764,016.00	0.00	764,016.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	764,016.00	0.00	764,016.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%

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

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



**2022 – 2023**

**First Interim**

**Fund 21**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	120,000.00	500,048.00	125,012.00	500,048.00	0.00	0.0%
5) TOTAL, REVENUES			120,000.00	500,048.00	125,012.00	500,048.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,507,269.00	2,733,663.92	510,618.45	2,733,663.92	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,938,502.00	4,377,091.91	1,298,095.30	4,377,091.91	0.00	0.0%
6) Capital Outlay		6000-6999	56,957,115.10	62,716,905.47	5,575,943.85	62,716,905.47	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			62,402,886.10	69,827,661.30	7,384,657.60	69,827,661.30		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(62,282,886.10)	(69,327,613.30)	(7,259,645.60)	(69,327,613.30)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(62,282,886.10)	(69,327,613.30)	(7,259,645.60)	(69,327,613.30)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	145,285,548.00	116,344,424.08		116,344,424.08	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)			145,285,548.00	116,344,424.08		116,344,424.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			145,285,548.00	116,344,424.08		116,344,424.08		
2) Ending Balance, June 30 (E + F1e)			83,002,661.90	47,016,810.78		47,016,810.78		
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	72,025,479.90	41,572,419.78		41,572,419.78		
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	5,444,391.00		5,444,391.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	10,977,182.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	120,000.00	500,048.00	125,012.00	500,048.00	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			120,000.00	500,048.00	125,012.00	500,048.00	0.00	0.0%
TOTAL, REVENUES			120,000.00	500,048.00	125,012.00	500,048.00		
<b>CLASSIFIED SALARIES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,507,269.00	1,972,038.98	87,905.31	1,972,038.98	0.00	0.0%
Noncapitalized Equipment		4400	0.00	761,624.94	422,713.14	761,624.94	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,507,269.00	2,733,663.92	510,618.45	2,733,663.92	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,763,822.00	3,761,669.28	1,018,043.37	3,761,669.28	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	174,680.00	615,422.63	280,051.93	615,422.63	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			3,938,502.00	4,377,091.91	1,298,095.30	4,377,091.91	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	56,957,115.10	62,587,263.17	5,566,965.50	62,587,263.17	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	9,028.35	8,978.35	9,028.35	0.00	0.0%
Equipment Replacement		6500	0.00	120,613.95	0.00	120,613.95	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			56,957,115.10	62,716,905.47	5,575,943.85	62,716,905.47	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
<b>TOTAL, EXPENDITURES</b>			<b>62,402,886.10</b>	<b>69,827,661.30</b>	<b>7,384,657.60</b>	<b>69,827,661.30</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	41,572,419.78
Total, Restricted Balance		41,572,419.78

**2022 – 2023**

**First Interim**

**Fund 25**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,500,000.00	3,447,120.00	835,314.15	3,447,120.00	0.00	0.0%
5) TOTAL, REVENUES			3,500,000.00	3,447,120.00	835,314.15	3,447,120.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	33,000.00	33,000.00	0.00	33,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	632,411.00	1,436,730.00	6,280.00	1,436,730.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	2,621,640.00	2,621,640.00	637,500.00	2,621,640.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,287,051.00	4,091,370.00	643,780.00	4,091,370.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			212,949.00	(644,250.00)	191,534.15	(644,250.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			500,000.00	500,000.00	0.00	500,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			712,949.00	(144,250.00)	191,534.15	(144,250.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,483,442.00	5,727,087.00		5,727,087.00	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)			6,483,442.00	5,727,087.00		5,727,087.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,483,442.00	5,727,087.00		5,727,087.00		
2) Ending Balance, June 30 (E + F1e)			7,196,391.00	5,582,837.00		5,582,837.00		
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								
c) Committed		9740	6,398,727.00	5,632,837.00		5,632,837.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	797,664.00	(50,000.00)		(50,000.00)		
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100,000.00	47,120.00	11,780.00	47,120.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	3,400,000.00	3,400,000.00	823,534.15	3,400,000.00	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			3,500,000.00	3,447,120.00	835,314.15	3,447,120.00	0.00	0.0%
TOTAL, REVENUES			3,500,000.00	3,447,120.00	835,314.15	3,447,120.00		
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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%

Description	Resource Codes	Object Codes	Original Budget (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			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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	33,000.00	33,000.00	0.00	33,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			33,000.00	33,000.00	0.00	33,000.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	616,525.00	589,155.00	0.00	589,155.00	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	15,886.00	847,575.00	6,280.00	847,575.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			632,411.00	1,436,730.00	6,280.00	1,436,730.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service - Interest		7438	1,361,640.00	1,361,640.00	637,500.00	1,361,640.00	0.00	0.0%
Other Debt Service - Principal		7439	1,260,000.00	1,260,000.00	0.00	1,260,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,621,640.00	2,621,640.00	637,500.00	2,621,640.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			<b>3,287,051.00</b>	<b>4,091,370.00</b>	<b>643,780.00</b>	<b>4,091,370.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			500,000.00	500,000.00	0.00	500,000.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	5,632,837.00
Total, Restricted Balance		5,632,837.00

**2022 – 2023**

**First Interim**

**Fund 40**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,219,760.00	809,856.00	835,776.16	809,856.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,071,310.04	44,360.00	11,090.00	44,360.00	0.00	0.0%
5) TOTAL, REVENUES			4,291,070.04	854,216.00	846,866.16	854,216.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	327,112.00	327,112.00	58,233.75	327,112.00	0.00	0.0%
3) Employee Benefits		3000-3999	222,513.00	222,513.00	36,904.16	222,513.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	(94.82)	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,825,982.00	3,109,529.00	391,095.85	3,109,529.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,302,010.04	2,818,369.00	0.00	2,818,369.00	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			8,677,617.04	6,477,523.00	486,138.94	6,477,523.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,386,547.00)	(5,623,307.00)	360,727.22	(5,623,307.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,386,547.00)	(5,623,307.00)	360,727.22	(5,623,307.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,877,880.36	5,625,306.84		5,625,306.84	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,877,880.36	5,625,306.84		5,625,306.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,877,880.36	5,625,306.84		5,625,306.84		
2) Ending Balance, June 30 (E + F1e)			5,491,333.36	1,999.84		1,999.84		
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	673,525.36	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	3,017,717.84		3,017,717.84		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	4,817,808.00	(3,015,718.00)		(3,015,718.00)		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,219,760.00	809,856.00	835,776.16	809,856.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,219,760.00	809,856.00	835,776.16	809,856.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	235,063.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	673,801.00	44,360.00	11,090.00	44,360.00	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	2,162,446.04	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			3,071,310.04	44,360.00	11,090.00	44,360.00	0.00	0.0%
TOTAL, REVENUES			4,291,070.04	854,216.00	846,866.16	854,216.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	166,010.00	166,010.00	27,012.24	166,010.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	10,181.00	10,181.00	0.00	10,181.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	150,921.00	150,921.00	31,221.51	150,921.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			327,112.00	327,112.00	58,233.75	327,112.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	97,120.00	97,120.00	14,773.87	97,120.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	25,161.00	25,161.00	4,399.17	25,161.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	78,088.00	78,088.00	14,675.64	78,088.00	0.00	0.0%
Unemployment Insurance		3501-3502	233.00	233.00	291.18	233.00	0.00	0.0%
Workers' Compensation		3601-3602	11,945.00	11,945.00	1,733.59	11,945.00	0.00	0.0%
OPEB, Allocated		3701-3702	959.00	959.00	140.43	959.00	0.00	0.0%
OPEB, Active Employees		3751-3752	5,638.00	5,638.00	890.28	5,638.00	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 Employee Benefits		3901-3902	3,369.00	3,369.00	0.00	3,369.00	0.00	0.0%	
TOTAL, EMPLOYEE BENEFITS			222,513.00	222,513.00	36,904.16	222,513.00	0.00	0.0%	
<b>BOOKS AND SUPPLIES</b>									
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%	
Materials and Supplies		4300	0.00	0.00	(94.82)	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	(94.82)	0.00	0.00	0.0%	
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%	
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%	
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%	
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%	
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,929,985.00	1,929,985.00	389,295.85	1,929,985.00	0.00	0.0%	
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%	
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%	
Professional/Consulting Services and Operating Expenditures		5800	3,895,997.00	1,179,544.00	1,800.00	1,179,544.00	0.00	0.0%	
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,825,982.00	3,109,529.00	391,095.85	3,109,529.00	0.00	0.0%	
<b>CAPITAL OUTLAY</b>									
Land		6100	852,000.00	852,000.00	0.00	852,000.00	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	1,450,010.04	1,966,369.00	0.00	1,966,369.00	0.00	0.0%	
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%	
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%	
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%	
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, CAPITAL OUTLAY			2,302,010.04	2,818,369.00	0.00	2,818,369.00	0.00	0.0%	
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Other Transfers Out									
Transfers of Pass-Through Revenues									
		To Districts or Charter Schools	7211	0.00	0.00	0.00	0.00	0.00	0.0%
		To County Offices	7212	0.00	0.00	0.00	0.00	0.00	0.0%
		To JPAs	7213	0.00	0.00	0.00	0.00	0.00	0.0%
		All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
		Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%
		Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, EXPENDITURES			8,677,617.04	6,477,523.00	486,138.94	6,477,523.00			
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: General Fund/CSSF		8912	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%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

**2022 – 2023**

**First Interim**

**Fund 51**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	212,210.00	212,210.00	0.00	212,210.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,511,106.00	16,823,308.00	(60,573.24)	16,823,308.00	0.00	0.0%
5) TOTAL, REVENUES			16,723,316.00	17,035,518.00	(60,573.24)	17,035,518.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	21,712,751.00	21,252,368.00	21,444,639.54	21,252,368.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			21,712,751.00	21,252,368.00	21,444,639.54	21,252,368.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,989,435.00)	(4,216,850.00)	(21,505,212.78)	(4,216,850.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,070,000.00	1,070,000.00	0.00	1,070,000.00	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			(1,070,000.00)	(1,070,000.00)	0.00	(1,070,000.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,059,435.00)	(5,286,850.00)	(21,505,212.78)	(5,286,850.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24,163,165.00	13,679,596.00		13,679,596.00	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)			24,163,165.00	13,679,596.00		13,679,596.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,163,165.00	13,679,596.00		13,679,596.00		
2) Ending Balance, June 30 (E + F1e)			18,103,730.00	8,392,746.00		8,392,746.00		
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	17,717,851.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	8,392,746.00		8,392,746.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	385,879.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	212,210.00	212,210.00	0.00	212,210.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			212,210.00	212,210.00	0.00	212,210.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	14,169,787.00	14,169,787.00	(164,558.75)	14,169,787.00	0.00	0.0%
Unsecured Roll		8612	1,660,717.00	1,660,717.00	27,569.08	1,660,717.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	(80.47)	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	59,326.90	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	294,662.00	606,864.00	17,170.00	606,864.00	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	385,940.00	385,940.00	0.00	385,940.00	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			16,511,106.00	16,823,308.00	(60,573.24)	16,823,308.00	0.00	0.0%
TOTAL, REVENUES			16,723,316.00	17,035,518.00	(60,573.24)	17,035,518.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	7,250,000.00	7,250,000.00	12,667,488.52	7,250,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	8,971,426.00	8,971,426.00	8,777,151.02	8,971,426.00	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	5,491,325.00	5,030,942.00	0.00	5,030,942.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			21,712,751.00	21,252,368.00	21,444,639.54	21,252,368.00	0.00	0.0%
TOTAL, EXPENDITURES			21,712,751.00	21,252,368.00	21,444,639.54	21,252,368.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,070,000.00	1,070,000.00	0.00	1,070,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,070,000.00	1,070,000.00	0.00	1,070,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(1,070,000.00)	(1,070,000.00)	0.00	(1,070,000.00)		

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

**2022 – 2023**

**First Interim**

**Fund 56**





Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,339.00	14,360.00	3,590.00	14,360.00	0.00	0.0%
5) TOTAL, REVENUES			26,339.00	14,360.00	3,590.00	14,360.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			26,339.00	14,360.00	3,590.00	14,360.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,070,000.00	1,070,000.00	0.00	1,070,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,070,000.00	1,070,000.00	0.00	1,070,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,096,339.00	1,084,360.00	3,590.00	1,084,360.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,005,774.00	16,916,403.00		16,916,403.00	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)			12,005,774.00	16,916,403.00		16,916,403.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,005,774.00	16,916,403.00		16,916,403.00		
2) Ending Balance, June 30 (E + F1e)			13,102,113.00	18,000,763.00		18,000,763.00		
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	15,976.00	22,348.00		22,348.00		
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	17,978,415.00		17,978,415.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	13,086,137.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	26,339.00	14,360.00	3,590.00	14,360.00	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%
TOTAL, OTHER LOCAL REVENUE			26,339.00	14,360.00	3,590.00	14,360.00	0.00	0.0%
TOTAL, REVENUES			26,339.00	14,360.00	3,590.00	14,360.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	1,070,000.00	1,070,000.00	0.00	1,070,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,070,000.00	1,070,000.00	0.00	1,070,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,070,000.00	1,070,000.00	0.00	1,070,000.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	22,348.00
Total, Restricted Balance		22,348.00

**2022 – 2023**

**First Interim**

**Fund 67**



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,501.00	11,501.00	0.00	11,501.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,051,349.00	18,183,258.00	7,778,264.03	18,183,258.00	0.00	0.0%
5) TOTAL, REVENUES			18,062,850.00	18,194,759.00	7,778,264.03	18,194,759.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	227,009.00	227,009.00	61,550.76	227,009.00	0.00	0.0%
3) Employee Benefits		3000-3999	144,701.00	144,701.00	(403,865.63)	144,701.00	0.00	0.0%
4) Books and Supplies		4000-4999	38,949.00	38,949.00	0.00	38,949.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	14,424,895.00	14,477,895.00	4,664,867.83	14,477,895.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			14,835,554.00	14,888,554.00	4,322,552.96	14,888,554.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			3,227,296.00	3,306,205.00	3,455,711.07	3,306,205.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			3,227,296.00	3,306,205.00	3,455,711.07	3,306,205.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	40,402,586.00	40,402,586.00		40,402,586.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			40,402,586.00	40,402,586.00		40,402,586.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			40,402,586.00	40,402,586.00		40,402,586.00		
2) Ending Net Position, June 30 (E + F1e)			43,629,882.00	43,708,791.00		43,708,791.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	43,629,882.00	43,708,791.00		43,708,791.00		
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	11,501.00	11,501.00	0.00	11,501.00	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			11,501.00	11,501.00	0.00	11,501.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	253,651.00	385,560.00	96,390.00	385,560.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	17,791,500.00	17,791,500.00	7,617,349.00	17,791,500.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	6,198.00	6,198.00	64,525.03	6,198.00	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			18,051,349.00	18,183,258.00	7,778,264.03	18,183,258.00	0.00	0.0%
TOTAL, REVENUES			18,062,850.00	18,194,759.00	7,778,264.03	18,194,759.00		
<b>CERTIFICATED SALARIES</b>								
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	88,986.00	88,986.00	16,299.72	88,986.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	138,023.00	138,023.00	45,251.04	138,023.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			227,009.00	227,009.00	61,550.76	227,009.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	.97	0.00	0.00	0.0%
PERS		3201-3202	56,043.00	56,043.00	15,460.46	56,043.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	19,608.00	19,608.00	5,127.38	19,608.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	23,687.00	23,687.00	4,654.28	23,687.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,227.00	1,227.00	335.33	1,227.00	0.00	0.0%
Workers' Compensation		3601-3602	7,992.00	7,992.00	1,996.48	7,992.00	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, Allocated		3701-3702	638.00	638.00	181.56	638.00	0.00	0.0%
OPEB, Active Employees		3751-3752	11,899.00	11,899.00	1,028.76	11,899.00	0.00	0.0%
Other Employee Benefits		3901-3902	23,607.00	23,607.00	(432,650.85)	23,607.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>144,701.00</b>	<b>144,701.00</b>	<b>(403,865.63)</b>	<b>144,701.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,815.00	2,815.00	0.00	2,815.00	0.00	0.0%
Noncapitalized Equipment		4400	36,134.00	36,134.00	0.00	36,134.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>38,949.00</b>	<b>38,949.00</b>	<b>0.00</b>	<b>38,949.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	78.00	78.00	0.00	78.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	5,251,802.00	5,304,802.00	1,969,999.17	5,304,802.00	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	454,569.00	454,569.00	0.00	454,569.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,680.00	8,680.00	0.00	8,680.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,709,391.00	8,709,391.00	2,694,868.66	8,709,391.00	0.00	0.0%
Communications		5900	375.00	375.00	0.00	375.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>14,424,895.00</b>	<b>14,477,895.00</b>	<b>4,664,867.83</b>	<b>14,477,895.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>14,835,554.00</b>	<b>14,888,554.00</b>	<b>4,322,552.96</b>	<b>14,888,554.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%



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

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

**2022 – 2023**

**First Interim**

**Assumptions**





**2022-23 First Interim**

Stockton Unified School District

**District**

The undersigned, hereby certify that the Board of Education of the Stockton Unified School District School District, at its meeting on December 13, 2022, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the 1st Interim Financial Report, and upon which the District's multiyear financial projections are based.

Signed: \_\_\_\_\_  
President, Board of Education

Date: \_\_\_\_\_

Signed: \_\_\_\_\_  
District Superintendent

Date: \_\_\_\_\_



**2022-23 First Interim**  
**Stockton Unified School District**  
**District**

Please fill out the form completely. Wherever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

	2022-23 Adopted Budget Totals	1st Interim (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24	Projected (Unrestricted Only) 2024-25
<b>REVENUES:</b>				
<b>LCFF Funding Sources (8010-8099):</b>				
ADA Used for LCFF (Funded):		32,489.97 ADA	31,685.12 ADA	31,268.14 ADA
Estimated P-2 ADA:		30,286.00 ADA	31,010.00 ADA	31,320.00 ADA
Total Change from Prior Period		\$ 50,065,843	\$ 12,959,213	\$ 12,018,954
Adjusted Budget Amount	\$ 406,736,697	\$ 456,802,540	\$ 469,761,753	\$ 481,780,707
Please describe reason(s) for changes:		Increase in ADA	Increase in ADA	Increase in ADA
		COLA & UPP % Change	COLA & UPP % Change	COLA & UPP % Change
<b>Federal Revenue (8100-8299):</b>				
% Increase (Decrease) included in:		%	%	%
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:		N/A	N/A	N/A



	Adopted Budget Totals	1st Interim (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24	Projected (Unrestricted Only) 2024-25
<b>Transfers In/Sources (8900-8979):</b>				
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ _____	\$ _____	\$ _____
Adjusted Budget Amount		\$ _____	\$ _____	\$ _____
Please describe reason(s) for changes:	N/A		N/A	N/A
<b>Contributions (8980-8999):</b>				
(Incr.)Decr. for Sp. Ed. :		\$ _____	_____	_____
(Incr.)Decr. for On-going Major Maint (RRM). :		\$ _____	_____	_____
Other One time \$ included in:		\$ _____	_____	_____
Plus(Minus) Other \$ changes:		\$ 4,648,990	(1,688,998)	(1,723,528)
Total Change from Prior Period		\$ 4,648,990	\$ (1,688,998)	\$ (1,723,528)
Adjusted Budget Amount	\$ (76,375,680)	\$ (71,726,690)	\$ (73,415,688)	\$ (75,139,216)
Please describe reason(s) for changes:		\$5,697,273 Decrease RRM 3% Contribution	(\$612,991) Increase RRM 3% Contribution	(\$631,381) Increase RRM 3% Contribution
		(\$547,766) Increase Special Ed Contribution	(\$1,076,007) Increase Special Ed Contribution	(\$1,092,147) Increase Special Ed Contribution
		(\$500,517) Increase for 4% on Schedule for SpED & RRM, SUSU, CSEA,USA		
<b>TOTAL Other Financing Sources (8910-8999):</b>				
Total Change from Prior Period		\$ 4,648,990	\$ (1,688,998)	\$ (1,723,528)
Adjusted Budget Amount	\$ (76,375,680)	\$ (71,726,690)	\$ (73,415,688)	\$ (75,139,216)
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 341,590,711</b>	<b>\$ 396,837,805</b>	<b>\$ 408,108,020</b>	<b>\$ 418,403,446</b>

	Adopted Budget Totals	1st Interim (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24	Projected (Unrestricted Only) 2024-25	
<b>EXPENSES:</b>					
<b>Object 1XXX:</b>		<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
Step & Column included in:		_____ %	\$ _____ <b>1.5</b> %	\$ _____ <b>1.5</b> %	\$ _____ 2,483,372
Settlement included in:		_____ %	\$ _____ %	\$ _____ %	\$ _____
Other:					
Growth Positions:		_____ FTE	\$ _____ FTE	\$ _____ FTE	\$ _____
One time \$ included in:		\$ _____	\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ _____	\$ _____	\$ _____	\$ _____
Adjusted Budget Amount	\$ 183,753,444	\$ _____	\$ _____	\$ _____	\$ _____

LCFF K-3 Grade Span ratio  N/A Negotiated Class Sizes 1: \_\_\_\_\_ 1: \_\_\_\_\_ 1: \_\_\_\_\_

Enter Grade Span ratio for each fiscal year or N/A in the box if Negotiated Class Sizes

Please describe reason(s) for changes:

(\$8,148,601) Decrease Certificated Salaries, over budgeted at Budget Development	1.5% Estimated Step & Column	1.5% Estimated Step & Column
\$682,719 Increase in Teacher Subs, Additional Comp	(\$13,602,317) Decrease One-Time STA	\$293,910 Increase (5) TK Teachers
\$571,421 Increase Cert. Salary USA 4% On Schedule	(\$985,684) Decrease One-Time SPPA	
	\$317,112 Increase (6) TK Teachers	

	Adopted Budget Totals	1st Interim (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24	Projected (Unrestricted Only) 2024-25	
<b>Object 2XXX:</b>		<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
Step included in:		_____ %	\$ _____ <b>1.5</b> %	\$ _____ <b>1.5</b> %	\$ _____ 890,511
Settlement included in:		_____ %	\$ _____ %	\$ _____ %	\$ _____
Other:					
Growth Positions:		_____ FTE	\$ _____ FTE	\$ _____ FTE	\$ _____
One time \$ included in:		\$ _____	\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ _____	\$ _____	\$ _____	\$ _____
Adjusted Budget Amount	\$ 56,483,928	\$ _____	\$ _____	\$ _____	\$ _____

Please describe reason(s) for changes:

\$421,958 Increase Subs, Additional Comp, OT	1.5% Estimated Step & Column	1.5% Estimated Step & Column
(\$1,045,716) Decrease Classified Salaries, over budgeted at Budget Development	\$1,267,959 Increase (33) TK PARA Aides	
\$1,380,662 Increase Classified Salaries SUSU, Police, CSEA 821 4% On-Schedule		



	Adopted Budget Totals	1st Interim (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24	Projected (Unrestricted Only) 2024-25	
<b>EXPENSES Cont.:</b>					
<b>Object 3XXX:</b>					
Change in Statutory Benefits:		<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Incr./(Decr.)</u>	<u>\$ Increase/(Decrease)</u>
Increase in Statutory due to Step & Column		%	\$ 905,237	%	\$ 872,477
Increase in Statutory due to Settlement		%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes		%	\$ (97,309)	%	\$ (356,204)
Incr./Decr. in Statutory due to +/- positions, other changes		%	\$ (2,732,805)	%	\$ 66,928
Total \$ Change in Statutory:			\$ -		\$ 583,201
Change in Health & Welfare :					
Incr./Decr. in H & W due to rate changes		%	\$ -	%	\$ -
Incr./Decr. in H & W due to CAP change		%	\$ -	%	\$ -
Incr./Decr. in H & W due to other		%	\$ 3,405,919	%	\$ -
Incr./Decr. in H & W due to +/- positions		%	\$ -	%	\$ -
Are you budgeting at the CAP ?	Yes/No				
Total \$ Change in H & W:			\$ 3,405,919		\$ -
Changes in Other Benefits:		%	\$ 7,590,030	%	\$ -
Total \$ Change in Benefits:			\$ 10,995,949		\$ 583,201
One time benefit \$ included above:			\$ -		\$ -
Total Change from Prior Period			\$ 10,995,949		\$ 583,201
Adjusted Budget Amount	\$ 96,237,923		\$ 107,233,872		\$ 105,892,196

Please describe reason(s) for changes:

<u>\$3,405,919 Incr H&amp;W</u>	<u>Estimated Step &amp; Column Benefit Increase</u>	<u>Estimated Step &amp; Column Benefit Increase</u>
<u>\$6,970,374 Incr Statutory Benefits</u>	<u>STRS Employee Rate (19.10%)</u>	<u>STRS Employee Rate (19.10%)</u>
<u>(\$38,704) Decr Spousal Rebate, OPEB</u>	<u>PERS Employee Rate (25.37% to 25.20%)</u>	<u>PERS Employee Rate (25.20% to 24.60%)</u>
<u>\$658,360 Increase Benefits 4% on schedule</u>	<u>(\$3,276,244) Decrease One-Time STA Benefits</u>	<u>\$136,489 Increase (6) TK Teachers Benefits</u>
<u>All benefits were under- estimated at budget development</u>	<u>(\$236,866) Decrease One-Time SPPA Benefits</u>	
	<u>\$156,569 Increase (6) TK Teachers Benefits</u>	
	<u>\$906,329 Increase (33) TK PARA Aides Benefits</u>	

Adopted Budget Totals	1st Interim (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24	Projected (Unrestricted Only) 2024-25
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**EXPENSES Cont.:**

**Object 4XXX:**

% Increase(Decrease) included in:	_____ %	\$ _____	_____ %	\$ _____	_____ %	\$ _____
Flat \$ Increase(Decrease) included in:		\$ _____		\$ _____		\$ _____
One time \$ included in:		\$ (2,347,880)		\$ 541,909		\$ 474,015
Total Change from Prior Period		\$ (2,347,880)		\$ 541,909		\$ 474,015
Adjusted Budget Amount	<u>\$ 23,363,239</u>	<u>\$ 21,015,360</u>		<u>\$ 21,557,269</u>		<u>\$ 22,031,284</u>

Please describe reason(s) for changes:

(\$65,148) Decrease Books, Text Books, Reference Material	\$541,909 Increase Materials & Supplies (CA CPI 2.58%)	\$474,015 Increase Materials & Supplies (CA CPI 2.20%)
\$327,711 Increase Materials & Supplies		
(\$2,610,443) Decrease Non-Capitalized Equipment to cover cost of 4% on schedule increases		

**Object 5XXX:**

% Increase(Decrease) included in:	_____ %	\$ _____	8 %	\$ 350,350	8 %	\$ 353,153
Flat \$ Increase(Decrease) included in:		\$ _____		\$ _____		\$ _____
One time \$ included in:		\$ 6,753,124		\$ _____		\$ _____
Total Change from Prior Period		\$ 6,753,124		\$ 350,350		\$ 353,153
Adjusted Budget Amount	<u>\$ 37,040,671</u>	<u>\$ 43,793,795</u>		<u>\$ 44,144,146</u>		<u>\$ 44,497,299</u>

Please describe reason(s) for changes:

\$150,799 Increase in Sub-agreements	\$350,350 Estimated increase 6% in utilities	\$353,153 Estimated increase 6% utilities
\$547,681 Increase Travel, Conference, Mileage		
(\$134,771) Decrease Dues & Memberships		
\$827,455 Increase in Utilities		
(\$673,532) Decrease Maintenance Agreements, Contract Services		
(\$12,584) Decrease Inter-program Services		
\$6,263,491 Increase Consultant Services, Rental Agreements, Operations Service Agreements and Legal		
(\$215,415) Decrease Postage, Communications		

Adopted Budget Totals	1st Interim (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24	Projected (Unrestricted Only) 2024-25
<b>EXPENSES Cont.:</b>			
<b>Object 6XXX:</b>			
% Increase(Decrease) included in:	_____ %	_____ %	_____ %
Flat \$ Increase(Decrease) included in:	\$ _____	\$ _____	\$ _____
One time \$ included in:	\$ 34,233	\$ _____	\$ _____
Total Change from Prior Period	\$ 34,233	\$ -	\$ -
Adjusted Budget Amount	<u>\$ 122,716</u>	<u>\$ 156,949</u>	<u>\$ 156,949</u>

Please describe reason(s) for changes:

<u>\$34,233 Increase Capitalized Equipment</u>	<u>N/A</u>	<u>N/A</u>

**Other Outgo - Objects 7100-7299, 7400-7499**

% Increase(Decrease) included in:	_____ %	_____ %	_____ %
Flat \$ Increase(Decrease) included in:	\$ _____	\$ _____	\$ _____
One time \$ included in:	\$ (49,029)	\$ _____	\$ _____
Total Change from Prior Period	\$ (49,029)	\$ -	\$ -
Adjusted Budget Amount	<u>\$ 1,113,137</u>	<u>\$ 1,064,108</u>	<u>\$ 1,064,108</u>

Please describe reason(s) for changes:

<u>(\$49,029) Decrease LCFF Transfer to SJCOE</u>	<u>N/A</u>	<u>N/A</u>

	Adopted Budget Totals	1st Interim (Unrestricted Only) 2022-23	Projected (Unrestricted Only) 2023-24	Projected (Unrestricted Only) 2024-25
<b>Direct Support/Indirect Costs - Objects 7300-7399</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ (8,612,421)	\$ 8,155,255	\$
Total Change from Prior Period		\$ (8,612,421)	\$ 8,155,255	\$ -
Adjusted Budget Amount	\$ (9,362,923)	\$ (17,975,344)	\$ (9,820,089)	\$ (9,820,089)
Please describe reason(s) for changes:				
		(\$8,794,336) Increase in Expenses Allowed Indirect Cost	\$8,794,336 Decrease Indirect Cost on One-Time funds	N/A
			(\$639,081) Increase Indirect Cost Learning Recovery	
			Emergency Block Grant	
<b>Other Financing Uses - Objects 7610-7699</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Please describe reason(s) for changes:				
		N/A	N/A	N/A
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 389,252,136</b>	<b>\$ 389,888,556</b>	<b>\$ 387,836,889</b>	<b>\$ 392,915,050</b>
<b>Please attach additional sheets as necessary.</b>				
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (47,661,425)</b>	<b>\$ 6,949,249</b>	<b>\$ 20,271,131</b>	<b>\$ 25,488,396</b>





	Adopted Budget Totals	1st Interim (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25
<b><u>Transfers In/Sources (8900-8979):</u></b>				
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ _____	\$ _____	\$ _____
Adjusted Budget Amount		\$ _____	\$ _____	\$ _____
Please describe reason(s) for changes:	N/A		N/A	N/A
<b><u>Contributions (8980-8999):</u></b>				
Incr.(Decr.) for Sp. Ed. :		\$ _____	\$ _____	\$ _____
Incr.(Decr.) for On-going Major Maint (RRM) :		\$ _____	\$ _____	\$ _____
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ (4,648,990)	\$ 1,688,998	\$ 1,723,528
Total Change from Prior Period		\$ (4,648,990)	\$ 1,688,998	\$ 1,723,528
Adjusted Budget Amount	\$ 76,375,680	\$ 71,726,690	\$ 73,415,688	\$ 75,139,216
Please describe reason(s) for changes:		(\$5,697,273) Decrease RRM 3% Contribution	\$612,991 Increase RRM 3% Contribution	\$631,381 Increase RRM 3% Contribution
		\$547,766 Increase Special Ed Contribution	\$1,076,007 Increase Special Ed Contribution	\$1,092,147 Increase Special Ed Contribution
		(\$500,517) Increase for 4% on Schedule for SpED & RRM		
		SUSU, CSEA,USA		
<b><u>TOTAL Other Financing Sources (8910-8999):</u></b>				
Total Change from Prior Period		\$ (4,648,990)	\$ 1,688,998	\$ 1,723,528
Adjusted Budget Amount	\$ 76,375,680	\$ 71,726,690	\$ 73,415,688	\$ 75,139,216
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 477,518,880</b>	<b>\$ 546,102,706</b>	<b>\$ 236,816,210</b>	<b>\$ 238,539,738</b>

	Adopted Budget Totals	1st Interim (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25
<b>EXPENSES:</b>				
<b>Object 1XXX:</b>		% Increase/(Decrease)      \$ Increase/(Decrease)	% Increase/(Decrease)      \$ Increase/(Decrease)	% Increase/(Decrease)      \$ Increase/(Decrease)
Step & Column included in:		1.5 %      \$ _____	1.5 %      \$ 1,255,007	1.5 %      \$ 929,805
Settlement included in:		_____ %      \$ _____	_____ %      \$ _____	_____ %      \$ _____
Other:				
Growth Positions:		FTE \$ _____	FTE \$ _____	FTE \$ _____
One time \$ included in:		\$ 15,761,334	\$ (22,935,136)	\$ _____
Plus(Minus) Other \$ changes:		\$ _____	\$ _____	\$ _____
Total Change from Prior Period		\$ 15,761,334	\$ (21,680,129)	\$ 929,805
Adjusted Budget Amount	\$ 67,905,772	\$ 83,667,106	\$ 61,986,977	\$ 62,916,781

Please describe reason(s) for changes:

\$3,669,438 Increase Teachers, Resource Teachers,	1.5% Estimated Step & Column	1.5% Estimated Step & Column
Cert Pupil Support Counselors-ELOP	(\$12,183,128) Decrease Certificated Sal. One Time	
\$72,205 Teacher Subs, Additional Comp, Other Cert. Sal	\$12,183,128 Increase Certificated Salaries (LREBG)	
\$10,687,455 Increase Teacher Salary Additional Comp,	(\$10,335,493) Addl. Comp, Other Cert Comp- ELOP	
Other Cert Comp, ELOP	(10,033,856) Decrease Teacher Subs, Addl Comp, One-Time	
\$1,312,572 Increase Teacher Addl Comp, Subs, Title I	(\$1,312,572) Decrease Teacher Addl Comp, Subs, Title I	
\$19,664 Certificated Salary USA 4% On- Schedule	(\$503,668) Decrease Teacher Addl Comp ELO	
	(\$402,585) Subs, Addl Comp, Title II	
	(\$346,962) Decrease Teacher Addl Comp, Subs, Educator Eff.	

**Object 2XXX:**

	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step included in:	1.5 %	\$ _____	1.5 %	\$ 786,004	1.5 %	\$ 768,062
Settlement included in:	_____ %	\$ _____	_____ %	\$ _____	_____ %	\$ _____
Other:						
Growth Positions:		FTE \$ _____	FTE \$ _____	FTE \$ _____	FTE \$ _____	FTE \$ _____
One time \$ included in:		\$ _____	\$ (1,982,133)	\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ 15,373,631	\$ _____	\$ _____	\$ -	\$ _____
Total Change from Prior Period		\$ 15,373,631	\$ (1,196,129)	\$ _____	\$ 768,062	\$ _____
Adjusted Budget Amount	\$ 37,026,629	\$ 52,400,259	\$ 51,204,130	\$ _____	\$ 51,972,192	\$ _____

Please describe reason(s) for changes:

\$8,138,632 Incr. Instruct. Aides, Class Supv, Clerical-ELC	1.5% Estimated Step & Column	1.5% Estimated Step & Column
(\$250,342) Decrease Subs, Additional Comp, OT	(\$9,392,117) Decrease Classified Salaries One Time	
\$702,761 Increase Other Class Salaries, Title I	\$9,392,117 Increase Classified Salary with Learning	
\$5,816,378 Increase Class Food Serv Asst,Clerical,	Recovery Emergency Block Grant (RS 7435)	
Health Aides ESSER II	(\$139,489) Decrease One-Time Contact Tracing	
\$177,888 Incr Other Classified Salary	(\$1,842,644) Decr. Subs, Clerical OT, Addl Comp	
\$648,825 Increase Classified Salary 4% On Schedule,		
SUSU, Police, CSEA 821, USA		
\$139,489 Increase One-Time Conact Tracing		



	Adopted Budget Totals	1st Interim (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25
<b>EXPENSES Cont:</b>				
<b>Object 3XXX:</b>				
Change in Statutory Benefits:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decr.)	\$ Increase/(Decrease)
Increase in Statutory due to Step & Column	%	\$ 561,449	%	\$ 476,495
Increase in Statutory due to Settlement	%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes	%	\$ (89,080)	%	\$ (307,225)
Incr./Decr. in Statutory due to +/- positions, other changes	%	\$ 6,522,975	%	\$ (5,917,863)
Total \$ Change in Statutory:		\$ 6,522,975		\$ (5,445,494)
Change in Health & Welfare :				
Incr./Decr. in H & W due to rate changes	%	\$ -	%	\$ -
Incr./Decr. in H & W due to CAP change	%	\$ -	%	\$ -
Incr./Decr. in H & W due to other	%	\$ 3,341,435	%	\$ -
Incr./Decr. in H & W due to +/- positions	%	\$ -	%	\$ -
Are you budgeting at the CAP ?	Yes/No		Yes/No	
Total \$ Change in H & W:		\$ 3,341,435		\$ -
Changes in Other Benefits:	%	\$ 1,139,614	%	\$ -
Total \$ Change in Benefits:		\$ 11,004,024		\$ (5,445,494)
One time benefit \$ included above:		\$ -		\$ -
Total Change from Prior Period		\$ 11,004,024		\$ (5,445,494)
Adjusted Budget Amount	\$ 69,678,999	\$ 80,683,023	\$ 75,237,528	\$ 75,406,798
Please describe reason(s) for changes:				
	\$3,341,435 Increase H&W	Estimated Step & Column Benefit Increase	Estimated Step & Column Benefit Increase	
	\$6,556,588 Increase in Statutory Benefits	STRS Employee Rate (19.10%)	STRS Employee Rate (19.10%)	
	\$840,265 Increase Spousal Rebate, OPEB	PERS Employee Rate (25.37% to 25.20%)	PERS Employee Rate (25.37% to 25.20%)	
	\$248,690 Increase Benefits SUSU, Police, CSEA 821, US	(\$17,046) Decrease Benefits One-Time Contact Tracing		
	\$17,046 Increase Benefits One-Time Contact Tracing	(\$5,428,448) Decrease Benefits		

	Adopted Budget Totals	1st Interim (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25
<b>EXPENSES Cont:</b>				
<b>Object 4XXX:</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ 92,710,655	\$ (165,519,815)	\$
Total Change from Prior Period		\$ 92,710,655	\$ (165,519,815)	\$ -
Adjusted Budget Amount	\$ 132,340,768	\$ 225,051,423	\$ 59,531,608	\$ 59,531,608

Please describe reason(s) for changes:

\$2,110,404 Increase Books, Text Books, Reference Mater	(\$109,976,554) Decrease Mat. & Supp. ESSERIII 80%	N/A
\$100,179,116 Increase Reserve to be Allocated (ESSER I	(\$30,030,732) Decrease Mat. & Suppl. ESSER III 20%	
moved funds from object 6000	(\$7,694,671) Decrease Materials & Supplies ESSER II	
(\$416,662) Decrease Materials & Supplies to cover cost o	(\$58,285) Decrease Materials & Supplies GEER II	
SUSU, Police, CSEA 821, USA 4% salary increase	(\$3,037,000) Decrease Materials & Supplies ELOP	
(\$156,534) Decrease Mat.&Supp. ESSER II, Contact Trac	(\$6,874,467) Decrease Materials & Supp. Title I	
(\$14,297,030) Decrease ESSER II, Reserve to be Allocate	(\$2,549,746) Decrease Materials & Supp. ESSER III ASES	
(\$1,472,103) Decrease In Peron Instruction Resource 742	(\$1,846,935) Decrease Materials & Supp. Educator Effect.	
\$2,700,000 Increase Materials & Supplies -ELOP	(\$1,637,410) Decrease Materials & Supplies IPI	
\$1,556,839 Increase IDEA/ARP Materials and Supplies	(\$109,374) Decrease Materials & Supplies Title II	
\$265,111 Increase Materials & Supplies	(\$370,341) Decrease Materials & Supp.Universal PreK	
\$2,241,514 Increase in Non Capitalized Equipment	(\$695,636) Decrease Materials & Supplies Title III	
	(\$480,429) Decrease Non Capitalized Equipment One-Time	
	(\$158,235) Decrease Books/Reference Materials	

**Object 5XXX:**

% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ 20,838,869	(\$28,755,159)	\$
Total Change from Prior Period		\$ 20,838,869	(\$28,755,159)	\$ -
Adjusted Budget Amount	\$ 26,935,385	\$ 47,774,254	\$ 19,019,095	\$ 19,019,095

Please describe reason(s) for changes:

\$6,807,467 Increase Sub-agreements	(\$2,407,689) Decrease Travel & Confer., Webinar Traini	N/A
\$1,312,187 Increase Travel, Conference, Mileage	(\$2,728,522) Decrease Prof Serv.,Consultant Serv.,License	
\$5,992 Increase Dues & Memberships	Agreements ELOP	
\$36,320 Increase Disposal Service, Pest Control	(\$3,907,671) Decrease Professional Serv., License Agreements	
\$6,752,509 Increase Maintenance Ageements, Contract Se	(\$389,385) Inter- Program Services	
\$418,684 Increase Inter-program Services	(\$9,013,423) Decrease Contract Services ELOP	
\$5,473,331 Increase Professional/Consultant Services	(\$5,975,000) Decrease Sub-Agreements ELOP	
\$32,379 Increase Postage, Communications	(\$59,007) Decrease Communications, Postage	
	(\$305,000) Decrease License Agreements Title I	
	(\$3,000,000) Decrease Professional Services ELO GEER II	
	(\$575,000) Decrease Sub-Agreements, Educator Effect.	
	(\$394,462) Decrease Travel & Conf., Educator Effect.	

Adopted Budget Totals	1st Interim (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25
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**EXPENSES Cont.:**

**Object 6XXX:**

% Increase(Decrease) included in:	_____ %	\$ _____	_____ %	\$ _____	_____ %	\$ _____
Flat \$ Increase(Decrease) included in:		\$ _____		\$ _____		\$ _____
One time \$ included in:		\$ (109,806,810)		\$ (10,497,789)		\$ _____
Total Change from Prior Period		\$ (109,806,810)		\$ (10,497,789)		\$ -
Adjusted Budget Amount	<u>\$ 123,768,646</u>	<u>\$ 13,961,836</u>		<u>\$ 3,464,047</u>		<u>\$ 3,464,047</u>

Please describe reason(s) for changes:

\$285,673 Increase Build. Improvements, Land Improvement	(\$10,497,789) Decrease Capitalized Equipment	N/A
(\$110,092,483) Decrease Capitalized Equipment		

**Other Outgo - Objects 7100-7299, 7400-7499**

% Increase(Decrease) included in:	_____ %	\$ _____	_____ %	\$ _____	_____ %	\$ _____
Flat \$ Increase(Decrease) included in:		\$ _____		\$ _____		\$ _____
One time \$ included in:		\$ _____		\$ _____		\$ _____
Total Change from Prior Period		\$ -		\$ -		\$ -
Adjusted Budget Amount	<u>\$ 53,216</u>	<u>\$ 53,216</u>		<u>\$ 53,216</u>		<u>\$ 53,216</u>

Please describe reason(s) for changes:

N/A	N/A	N/A

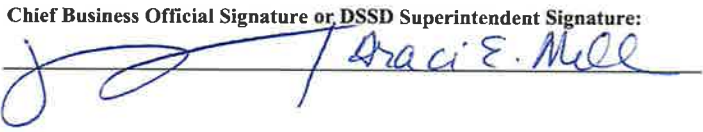
	Adopted Budget Totals	1st Interim (Restricted Only) 2022-23	Projected (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25
<b><u>Direct Support/Indirect Costs - Objects 7300-7399</u></b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$ 8,794,336	\$ (8,155,255)	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ 8,794,336	\$ (8,155,255)	\$ -
Adjusted Budget Amount	\$ 7,809,466	\$ 16,603,802	\$ 8,448,547	\$ 8,448,547
Please describe reason(s) for changes:				
		\$8,794,336 Increase in Expenses Allowed Indirect Costs	(\$8,794,336) Decrease Indirect Cost on One-Time funds	N/A
		Moved ESSER III funds from 6000 object code to 4000's	\$639,081 Increase Indirect Cost Learning Recovery	
			Emergency Block Grant	
<b><u>Other Financing Uses - Objects 7610-7699</u></b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ 554,921	\$ (554,921)	\$
Total Change from Prior Period		\$ 554,921	\$ (554,921)	\$ -
Adjusted Budget Amount	\$ -	\$ 554,921	\$ -	\$ -
Please describe reason(s) for changes:				
		\$554,921 Increase A-G Access/Success & A-G	(\$554,921) Decrease One Time Transfer	N/A
		Learning Loss Mitigation Grants for Charter Schools were		
		recognized in Fund 01 in Fiscal Year 21-22		
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 465,518,880</b>	<b>\$ 520,749,840</b>	<b>\$ 278,945,148</b>	<b>\$ 280,812,285</b>
Please attach additional sheets as necessary.				
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ 12,000,000</b>	<b>\$ 25,352,866</b>	<b>\$ (42,128,938)</b>	<b>\$ (42,272,547)</b>

**2022-23 First Interim**  
**Stockton Unified School District**  
**District**

Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	Budget		Projected		Projected	
	2022-23		2023-24		2024-25	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e)	\$ 160,967,168	\$ 62,735,436	167,916,417	88,088,302	188,187,549	45,959,365
ENDING FUND BALANCE	\$ 167,916,417	\$ 88,088,302	\$ 188,187,549	\$ 45,959,365	\$ 213,675,944	\$ 3,686,818
COMPONENTS OF ENDING FUND BALANCE:						
<b><u>Nonspendable Amounts</u></b>						
	Must Agree to Components of Fund Balance Form 01 pg 2					
Revolving Cash	9711 70,000	\$	\$ 70,000	\$	\$ 70,000	\$
Stores	9712 1,200,000	\$	\$ 1,200,000	\$	\$ 1,200,000	\$
Prepaid Expenditures	9713 -	\$	\$	\$	\$	\$
All Others	9719 -	\$	\$	\$	\$	\$
<b><u>Restricted Balances</u></b>	9740	\$ 88,088,305	\$	\$ 45,959,364	\$	\$ 3,686,817
<b><u>Committed Balances</u></b>						
Stabilization Arrangements	9750	\$	\$	\$	\$	\$
Other Commitments	9760	\$	\$	\$	\$	\$
<b><u>Assigned Amounts</u></b>						
Describe Other Assignments below:						
Committed to Fiscal Solvency 8%	9780 72,851,072	\$	\$ 53,342,563	\$	\$ 53,898,187	\$
	9780	\$	\$	\$	\$	\$
	9780	\$	\$	\$	\$	\$
	9780	\$	\$	\$	\$	\$
	9780	\$	\$	\$	\$	\$
	9780	\$	\$	\$	\$	\$
<b><u>Total Other Assignments</u></b>	9780 72,851,072	\$ -	\$ 53,342,563	\$ -	\$ 53,898,187	\$ -
<b><u>Reserve for Economic Uncertainties</u></b>	2% 9789 18,212,768	\$ -	\$ 13,324,125	\$	\$ 13,465,760	\$ -
<b><u>Unassigned/Unappropriated</u></b>	9790 75,582,578	\$ (3)	\$ 120,250,861	\$ 1	\$ 145,041,997	\$ 1
<b><u>Special Reserve Fund - Non/Capital Outlay (17)</u></b>						
Designated for Economic Uncertainties	9789	\$	\$	\$	\$	\$
Unassigned/Unappropriated	9790	\$	\$	\$	\$	\$

Prepared By: 

Chief Business Official Signature or DSSD Superintendent Signature:  


<b>Certificated</b>	Current Year	1st Subsequent Yr	2nd Subsequent Yr
Cost of 1% - Salaries			
Statutory Benefit Rate	22.7716%	22.7716%	22.7716%
Cost of 1% Statutory Benefits	\$ -	\$ -	\$ -
Step/Column %		1.5%	1.5%
Cost of Step/Column Related to 1%	\$	\$	\$
Total Cost of 1%	\$ -	\$ -	\$ -

<b>Classified</b>	Current Year	1st Subsequent Yr	2nd Subsequent Yr
Cost of 1% - Salaries			
Statutory Benefit Rate	35.2416%	35.0716%	34.4716%
Cost of 1% Statutory Benefits	\$ -	\$ -	\$ -
Step%		1.5%	1.5%
Cost of Step Related to 1%	\$	\$	\$
Total Cost of 1%	\$ -	\$ -	\$ -

Enter information in the highlighted fields only

# Stockton Unified School District

## MYP Interactive Scenario

### General Fund Multi-Year Projection (Revised) - Interactive

2023-24

2024-25

Description	Current Year Projected Budget			1st Subsequent Year Projected Budget			2nd Subsequent Year Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>									
General Purpose Revenue	456,802,540		456,802,540	469,761,753		469,761,753	481,780,707		481,780,707
Federal Revenue	-	270,818,657	270,818,657	-	46,208,262	46,208,262	-	46,208,262	46,208,262
State Revenue	6,487,979	200,991,344	207,479,323	6,487,979	114,626,245	121,114,224	6,487,979	114,626,245	121,114,224
Local Revenue	5,273,976	2,566,015	7,839,991	5,273,976	2,566,015	7,839,991	5,273,976	2,566,015	7,839,991
<b>Total Revenues</b>	<b>468,564,495</b>	<b>474,376,016</b>	<b>942,940,511</b>	<b>481,523,708</b>	<b>163,400,522</b>	<b>644,924,230</b>	<b>493,542,662</b>	<b>163,400,522</b>	<b>656,943,184</b>
<b>EXPENDITURES</b>									
Certificated Salaries	176,858,983	83,667,106	260,526,089	165,558,107	61,986,977	227,545,084	168,335,389	62,916,781	231,252,171
Classified Salaries	57,240,832	52,400,259	109,641,091	59,367,403	51,204,130	110,571,533	60,257,914	51,972,192	112,230,107
Benefits	107,233,872	80,683,023	187,916,895	105,308,996	75,237,528	180,546,524	105,892,196	75,406,798	181,298,994
Books and Supplies	21,015,360	225,051,423	246,066,782	21,557,269	59,531,608	81,088,876	22,031,284	59,531,608	81,562,891
Other Services & Oper. Exp	43,793,795	47,774,254	91,568,049	44,144,146	19,019,095	63,163,241	44,497,299	19,019,095	63,516,394
Capital Outlay	156,949	13,961,836	14,118,785	156,949	3,464,047	3,620,996	156,949	3,464,047	3,620,996
Other Outgo	1,064,108	53,216	1,117,324	1,064,108	53,216	1,117,324	1,064,108	53,216	1,117,324
Transfer of Indirect Costs	(17,975,344)	16,603,802	(1,371,542)	(9,820,089)	8,448,547	(1,371,542)	(9,820,089)	8,448,547	(1,371,542)
<i>Current Year Other Changes not in MYP</i>			-			-			-
<i>1st Subsequent Year Other Changes not in MYP</i>			-			-			-
<i>2nd Subsequent Year Other Changes not in MYP</i>			-			-			-
<i>3rd Subsequent Year Other Changes not in MYP</i>			-			-			-
<i>Certificated On-going increase of</i>			-			-			-
<i>Cert One-Time increase of</i>			-			-			-
<i>Class On-going Increase of</i>			-			-			-
<i>Class One-Time Increase of</i>			-			-			-
<i>1st Sub Yr Certificated On-going Increase of</i>			-			-			-
<i>1st Sub Yr Cert One-Time Increase of</i>			-			-			-
<i>1st Sub Yr Class On-going Increase of</i>			-			-			-
<i>1st Sub Yr Class One-Time Increase of</i>			-			-			-
<b>Total Expenditures</b>	<b>389,388,556</b>	<b>520,194,919</b>	<b>909,583,474</b>	<b>387,336,889</b>	<b>278,945,148</b>	<b>666,282,037</b>	<b>392,415,050</b>	<b>280,812,285</b>	<b>673,227,335</b>
<b>Excess / (Deficiency)</b>	<b>79,175,939</b>	<b>(45,818,903)</b>	<b>33,357,037</b>	<b>94,186,819</b>	<b>(115,544,626)</b>	<b>(21,357,806)</b>	<b>101,127,612</b>	<b>(117,411,763)</b>	<b>(16,284,151)</b>
<b>OTHER SOURCES/USES</b>									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	(500,000)	(554,921)	(1,054,921)	(500,000)	-	(500,000)	(500,000)	-	(500,000)
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(71,726,690)	71,726,690	-	(73,415,688)	73,415,688	-	(75,139,216)	75,139,216	-
<b>Total Financing Sources/Uses</b>	<b>(72,226,690)</b>	<b>71,171,769</b>	<b>(1,054,921)</b>	<b>(73,915,688)</b>	<b>73,415,688</b>	<b>(500,000)</b>	<b>(75,639,216)</b>	<b>75,139,216</b>	<b>(500,000)</b>
<b>Net Increase (Decrease)</b>	<b>6,949,249</b>	<b>25,352,866</b>	<b>32,302,116</b>	<b>20,271,131</b>	<b>(42,128,938)</b>	<b>(21,857,806)</b>	<b>25,488,396</b>	<b>(42,272,547)</b>	<b>(16,784,151)</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	160,967,168	62,735,436	223,702,604	167,916,417	88,088,302	256,004,720	188,187,549	45,959,365	234,146,913
<b>Ending Balance</b>	<b>167,916,417</b>	<b>88,088,302</b>	<b>256,004,720</b>	<b>188,187,549</b>	<b>45,959,365</b>	<b>234,146,913</b>	<b>213,675,944</b>	<b>3,686,818</b>	<b>217,362,762</b>
Nonspendable	1,270,000		1,270,000	1,270,000		1,270,000	1,270,000		1,270,000
Restricted		88,088,302	88,088,302		45,959,365	45,959,365		3,686,818	3,686,818
Commitments									
Other Assignments	72,851,072		72,851,072	53,342,563		53,342,563	53,898,187		53,898,187
Unassigned - REU	18,212,768		18,212,768	13,335,641		13,335,641	13,474,547		13,474,547
Unassigned/Unappropriated	75,582,578		75,582,578	120,239,345		120,239,345	145,033,210		145,033,210
<b>Total - Fund Balance</b>	<b>167,916,417</b>	<b>88,088,302</b>	<b>256,004,720</b>	<b>188,187,549</b>	<b>45,959,365</b>	<b>234,146,913</b>	<b>213,675,944</b>	<b>3,686,818</b>	<b>217,362,762</b>

Special Reserve Fund - Non/Capital Outlay (17)

Designated for Economic Uncertainties

Reserve Percentage

10.31%

20.05%

23.54%