

GLENDALE UNIFIED SCHOOL DISTRICT

March 7, 2023

ACTION REPORT NO. 2

TO: Board of Education

FROM: Dr. Vivian Ekchian, Superintendent

SUBMITTED BY: Santhasundari Rajiv, Chief Financial Officer

PREPARED BY: Craig Larimer, Financial Analyst
Karineh Savarani, Director, Financial Services

SUBJECT: Second Interim Financial Report and Certification – AB 1200

The Superintendent recommends that the Board of Education approve the attached certification indicating that, based on the budgetary information available on January 31, 2023, the District will be able to meet its financial obligations for the current and two subsequent fiscal years (positive certification). Additionally, the approval of this report will authorize the 2022-23 budget adjustments identified within this report.

The requirement for districts to prepare Interim Financial Reports is outlined in AB 1200 (Chapter 1213/1991) and AB 1708 (Chapter 924/1994). These statutes require county offices and the California Department of Education to closely monitor and review district budget and financial reports. Additionally, those agencies have been provided authority to intervene in district budget and financial matters and, as necessary, in other areas of school district operations.

During each fiscal year, two interim financial reports are required. In each of these reports, the Board of Education must determine if it will be able to meet its financial obligations for the current and two subsequent fiscal years. One of the following certifications must be made:

1. Positive – the district will be able to meet its financial obligations for the current and two subsequent fiscal years.
2. Qualified – the district may not be able to meet its financial obligations for the current and two subsequent fiscal years.
3. Negative – the district will be unable to meet its financial obligations for the current and two subsequent fiscal years.

To Support 2022-23 Board Priority No. 4 – Maintain District Financial Responsibility – Ensure the fiscal health of the District, implement a fiscal plan to preserve the District resources, and plan for the District’s future educational and facility needs.

Along with the Interim Financial Report, districts are required to furnish a narrative for each fund, a cash flow analysis, criteria and standards review, and a report of Average Daily Attendance (ADA). **The financial information and certification form included with this report indicates that the District will be able to meet its financial obligations through 2024-25.**

In 2022-23, there is a 6.56% COLA increase to Local Control Funding Formula (LCFF) and an augmented COLA of 6.7%. Local Control Funding Formula (LCFF) State funding is projecting to get COLA only increases in future years. It is prudent to remember that revenue assumptions may decrease if the legislation appropriation priorities shift, other unexpected State tax shortfalls occur, or the District's student enrollment, ADA, or demographic changes. While there are many positive economic indicators, there is still a level of economic uncertainty due to the unpredictability of State revenues, as well as other global concerns.

Given the positive balances in all three years, the District is recommending a “**positive**” certification for the Second Interim Report. A “**positive**” Second Interim was achieved using budget assumptions that include utilizing current and future year LCFF growth, as well as, available one-time fundings. At this point the District does not have any Fiscal Stabilization Plan in place for the current and three out years.

UNRESTRICTED GENERAL FUND NARRATIVE

The Interim Financial Report is submitted in the format prescribed by the State Office of Fiscal Management and Accountability, and approved by the California Department of Education. The Interim Financial Report is a result of a coordinated effort by the accounting staff, the Financial Analyst, and various departments and staff across the District.

The information in this report represents the actual and projected financial position of the General Fund as of January 31, 2023. Column A (Original Budget) represents summarized income or expenditure figures as approved in the adopted budget. Column B (Board-Approved Operating Budget) represents the revised budget as changed by budget revisions and appropriation transfers through January 31, 2023. Column C (Actuals to Date) shows the funds actually received or spent through January 31, 2023. Column D (Projected Year Totals) provides projections for the income or expenditure figures through June 30, 2023. Column E (Difference) reflects the difference between Column B and Column D, which represents positive or negative variances in projected balances. A positive difference in a revenue item indicates that actual income is projected to exceed budgeted income. A positive difference in an expenditure item indicates that actual expenditures will be less than budgeted expenditures.

General Fund Highlights

Multi-Year Budget Assumptions

The LCFF establishes base grants for four grade spans with supplemental and concentration add-on for English Learners (EL), free and reduced-price meal eligible students and foster youth students, and provides additional funding for TK-3 CSR, Grades 9-12, Home-to-School Transportation and the Targeted Instructional Improvement Grant (TIIG). Please see “Attachments A and B” for comparison

of projection changes and assumptions. As it is noted below, there is a 6.56% COLA in 2022-23 and an augmented COLA of 6.7%.

The Base Grant rates for 2022-23 are:

<u>Grade Level</u>	<u>Base Grant Amount per ADA</u>	<u>COLA 6.56 Percent</u>	<u>Augmented COLA 6.7 Percent</u>	<u>Augmentation</u>	<u>Base Grant</u>
K-3	\$8,093	\$531	\$542	\$953	\$10,119
4-6	\$8,215	\$539	\$550	\$0	\$9,304
7-8	\$8,458	\$555	\$567	\$0	\$9,580
9-12	\$9,802	\$643	\$657	\$289	\$11,391

The Second Interim budget adjustments in Attachment B include several important items to highlight. The following are adjustments to the 2022-23 Second Interim Budget:

- Other Programs
 - Revised LCFF Funding Variables
 - PERS Increase for 2023-24 of 1.8%
 - 2021-22 One-Time Projected Actuals vs. Budget
 - Liability Insurance Estimated Increase
 - Increase in Utility Cost for 202-23

The multi-year plan also reflects adjustments to the LCFF revenue projection. The COLA/ADA assumptions are listed in Attachment A. Although the future years of LCFF revenue increases are only estimates based on the State’s proposals, as it is noted in Attachment B, LCFF revenue increases have been committed or budgeted and they are no longer being reserved. It is important to realize that the GTA negotiations have not settled yet for 2020-21, 2021-22 and 2022-23, and once settled it will have a big impact on the Committed amount and the Unrestricted General Fund balance for the current and three out years.

Local Control Funding Formula Income (LCFF)

The 2022-23 LCFF calculation results in a net \$28.6 million funding increase, which reflects a 6.56% COLA and an augmented COLA of 6.7%. This is a net change of \$1,343 per ADA and a total grade span average of \$11,412 per ADA. Current year funded ADA is projected to be 24,305 (based on average of three prior year ADA). In the State Budget Act, it was anticipated that there would be a COLA increase of 8.13% in 2023-24. The 2024-25 and 2025-26 COLAs are 3.54% and 3.31%, respectively. Attachment B highlights the fiscal impact of the change in COLA and ADA.

Other State Revenue

The Governor's January Proposal reflects categorical COLAs at 8.13% for 2023-24, 3.54% for 2024-25, and 3.31% for 2025-26.

Lottery

Lottery income for years 2022-23 through 2024-25 is based on estimates provided by the California Department of Education, the Los Angeles County Office of Education (LACOE), and School Services of California. The District's estimates \$170 per ADA in the Unrestricted General Fund and \$67 in the Restricted General Fund.

Interest

The current projection for General Fund interest income is \$1,100,000. In 2021-22, the General Fund received \$2,255,014 in interest income.

Employee Compensation Adjustments

Certificated and classified salaries have been adjusted to reflect step and column salary adjustments, as applicable, for certificated and classified employees. The cost of 1% salary increase is approximately \$2.4 million. The 2021-22 projection also reflects an annual increase in health and welfare cost of \$3.2 million each year for 2023-24 and 2024-25. The GTA negotiations have settled and a tentative agreement was signed on February 28, 2023 pending the GTA ratification and Board approval for 2020-21, 2021-22, and 2022-23. The increase in cost is not reflected in Second Interim assumptions.

BUDGET ADJUSTMENTS

In response to the State Budget Act and estimated actuals, the Board of Education is being asked to approve "Attachment B" budget adjustments. These adjustments are reflected in the attached interim report projections. Other adjustments will be considered in future months as details unfold from the State and through the budget development process.

OTHER FUNDS NARRATIVE

Student Activity Special Revenue Fund (08.0)

The California Department of Education (CDE) has required a special revenue fund to use to account for all the revenue and expenses for all the Associate Student Body (ASB) funds. The Governmental Accounting Standard Board Statement No. 84 (GASB84) was established to improve identification of fiduciary activity reporting by state and local governments. CDE has concluded that ASB activities are not fiduciary and, therefore, need to be included in the District's financials. As of 2020-21, the District has 16 elementary, 4 middle and 5 high school ASBs. The Student Activity Special Revenue Fund began the fiscal year with a balance of \$2,257,308.

Student Activity Special Revenue - Fund 8		
Second Interim		
Fiscal Year 2022-23		
BEGINNING FUND BALANCE 7/1/2022	\$	2,257,308
Projected Revenues		1,945,141
TOTAL FUNDS AVAILABLE	\$	4,202,449
Projected Expenditures		1,778,483
ENDING FUND BALANCE 6/30/2023	\$	2,423,966

Special Education Pass-Through Fund (10.0)

The CDE has required a special revenue fund for use by the Administrative Unit (AU) of a Special Education Local Area Plan (SELPA) to account for Special Education inter-district pass-through revenues outside the General Fund. As of January 31, 2023, the cash balance in Fund (10.0) was \$0.

Special Education Pass Through - Fund 10		
Second Interim		
Fiscal Year 2022-23		
BEGINNING FUND BALANCE 7/1/2022	\$	-
Projected Revenues		7,339,967
TOTAL FUNDS AVAILABLE	\$	7,339,967
Projected Expenditures		7,339,967
ENDING FUND BALANCE 6/30/2023	\$	-

Child Development Fund (12.0)

This fund is used to account separately for federal, state, and local revenues to operate child development programs. The Child Development Fund generates its revenues from State Preschool apportionments and Child Development parent fees.

All moneys received by the school district for, or from the operation of, child development services covered under the Child Care and Development Services Act (*Education Code* Section 8200 et seq.) shall be deposited into this fund. The moneys may only be used for expenditures for the operation of child development programs. The costs incurred in the maintenance and operation of child development services shall be paid from this fund, with accounting to reflect specific funding sources (*Education Code* Section 8328).

Child Development - Fund 12 Second Interim Fiscal Year 2022-23		
BEGINNING FUND BALANCE 7/1/2022	\$	338,682
Projected Revenues		3,662,449
Projected Other Financing Sources		858,773
TOTAL FUNDS AVAILABLE	\$	4,859,904
Projected Expenditures		4,501,222
ENDING FUND BALANCE 6/30/2023	\$	358,682

Nutrition Service Fund (13.0)

The Cafeteria Fund (*Education Code* sections 38090–38093) is used to separately account for federal, state, and local resources to operate the food service program. The Cafeteria Fund generates its revenue from Federal and State Child Nutrition Programs. The District operates the National School Lunch Program and the Breakfast Program. In addition to government funding, revenue is derived from sales of lunches and interest on deposits.

The Cafeteria Special Revenue Fund (Fund 13) shall be used only for those expenditures authorized by the governing board as necessary for the operation of the school district’s food service program (*Education Code* sections 38091 and 38100).

Nutrition Services - Fund 13 Second Interim Fiscal Year 2022-23		
BEGINNING FUND BALANCE 7/1/2022	\$	6,479,161
Projected Revenues		10,065,749
TOTAL FUNDS AVAILABLE	\$	16,544,910
Projected Expenditures		10,328,180
ENDING FUND BALANCE 6/30/2023	\$	6,216,730

Deferred Maintenance Fund (14.0)

This fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes in accordance with Education Code Section 17582.

Principal revenues and other sources in this fund include LCFF transfers, interest earnings and interfund transfers.

Authorized expenditures may be used for:

- Major repair or replacement of plumbing, heating, air-conditioning, electrical, roofing and floor systems.
- Exterior and interior painting of school buildings.
- The inspection, sampling and analysis of building materials to determine the presence of lead or asbestos-containing materials.
- The encapsulation or removal of materials containing asbestos.

Deferred Maintenance Fund Second Interim Fiscal Year 2022-23		
BEGINNING FUND BALANCE 7/1/2022	\$	5,469,837
Projected Revenues		90,000
TOTAL FUNDS AVAILABLE	\$	5,559,837
Projected Expenditures		0
ENDING FUND BALANCE 6/30/2023	\$	5,559,837

All projects previously listed as Deferred Maintenance will be charged to the Capital Projects Fund (40.1), and the Measure S Bond Fund (21.2). The fund balance has been earmarked for future year textbook adoptions.

Building Fund (21.1)

The Building Fund is used to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with option-to-purchase of real property (*Education Code* Section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code* Section 41003). Expenditures in the Building Fund are primarily for capital outlay.

Principal revenues and other sources in this fund include rents and leases, interest earnings, proceeds for the sale of bonds and proceeds from the sale or lease-purchase of land and buildings.

Clean Renewable Energy Bonds (CREBs) Fund (21.2)

Clean Renewable Energy Bonds (CREBs) are federal bonds used to finance photovoltaic and water heating installations at rates lower than most tax-exempt municipal bonds. The federal government subsidized the financing by lowering the borrowed interest rate also referred to as *Net Effective Rate* (NER) in the form of federal tax credits.

- In October 2012, \$5.38 million in the second series of CREBs was issued. Due to the nature of tax-exempt bonds, the proceeds are held with a banking entity serving as the “Custodian” and the funds are disbursed to the “District” upon a reimbursement request. Deutsche Bank National Trust Company serves as the “Custodian” for Glendale Unified School District. These bonds will mature in 11 years and are expected to be repaid using redevelopment agency proceeds. The annual payment is estimated at \$320,000 with a NER of 1.24%. This payment will be made from the Capital Projects Fund (40.1).
- In October 2016, \$10.7 million of Clean Renewable Energy Bonds were issued. These bonds will mature in 17 years and are expected to be repaid using redevelopment agency proceeds. The annual payment is estimated at \$872,703, with a NER of 3.43%. This payment will be made from the Capital Projects Fund (40.1).

Building Fund (Measure S & Clean Renewable Energy Bonds) - Fund 21			
Second Interim			
Fiscal Year 2022-23			
	21.1	21.2	Total
BEGINNING FUND BALANCE 7/1/2022	\$ 77,363,403	\$ 74,872	\$ 77,438,275
Projected Revenues	550,000	0	550,000
TOTAL FUNDS AVAILABLE	77,913,403	\$ 74,872	\$ 77,988,275
Projected Expenditures	34,285,257	0	34,285,257
ENDING FUND BALANCE 6/30/2023	\$ 43,628,146	\$ 74,872	\$ 43,703,018

Developer Fee Fund (25.0)

The Capital Facilities Fund is primarily used to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (*Education Code* sections 17620–17626). The authority for these levies may be county/city ordinances (*Government Code* sections 65970–65981) or private agreements between the District and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund (*Government Code* Section 66006). Expenditures in the Capital Facilities Fund are restricted to the purposes specified in *Government Code* sections 65970–65981 or to the items specified in agreements with the developer (*Government Code* Section 66006).

- In December 2009, the District utilized this fund to purchase three properties that were contiguous with the District administration building.

Developer Fee - Fund 25 Second Interim Fiscal Year 2022-23		
BEGINNING FUND BALANCE 7/1/2022	\$	9,843,517
Projected Revenues		1,130,000
TOTAL FUNDS AVAILABLE	\$	10,973,517
Projected Expenditures		534,178
ENDING FUND BALANCE 6/30/2023	\$	10,439,339

State Building Fund (35.0)

This fund is established pursuant to *Education Code* Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State

School Facilities Fund (Proposition 47), the 2004 State School Facilities Fund (Proposition 55), or the 2006 State School Facilities Fund (Proposition 1D) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code* Section 17070.10 et seq.). Funding provided by the State Allocation Board for reconstruction of facilities after disasters such as flooding may be deposited to County Schools Facilities Fund.

Typical expenditures in this fund are payments for the costs of site improvements, buildings, building improvements, and furniture and fixtures capitalized as a part of the construction project.

State Building - Fund 35 Second Interim Fiscal Year 2022-23		
BEGINNING FUND BALANCE 7/1/2022	\$	6,368
Projected Revenues		0
TOTAL FUNDS AVAILABLE	\$	6,368
Projected Expenditures		0
ENDING FUND BALANCE 6/30/2023	\$	6,368

Capital Projects Fund (40.1)

This fund provides for the accumulation of General Fund moneys for capital outlay purposes in accordance with Education Code Section 42840 and may also be used to account for any other revenues specifically for capital projects that are not restricted to Fund 21, 25, 30, 35 or 49.

Other authorized resources that may be deposited in this fund include proceeds from the sale or lease with option to purchase of real estate and rentals and leases of real property specifically authorized for deposit to the fund by the governing board.

Principal revenues and other sources in the fund include federal, state and local revenues; rentals and leases; interest earnings; other authorized interfund transfers; proceeds for sales and/or lease-purchase of land and buildings; and Federal Emergency Management Act (FEMA.)

Transfers of moneys from the General Fund to Fund 40 authorized by the governing board must be expended for capital outlay purposes. Salaries of school district employees whose work is directly related to projects financed by Fund 40 revenues are capitalized as a part of the capital facilities project.

Nutrition Service Capital Outlay Fund (40.2)

In prior years, the Nutrition Service Program has transferred monies into this fund for capital projects exclusively for child nutrition. Since 2013-14, the revenue source for this fund is interest income.

Capital Projects Fund - Fund 40				
Second Interim				
Fiscal Year 2022-23				
	40.1	40.2	Total	
BEGINNING FUND BALANCE 7/1/2022	\$ 19,364,305	\$ 762,179	\$ 20,126,484	
Projected Revenues	665,000	15,000	680,000	
Projected Other Financing Sources	2,984,000	0	2,984,000	
TOTAL FUNDS AVAILABLE	\$ 23,013,305	\$ 777,179	\$ 23,790,484	
Projected Expenditures	6,944,666	203,950	7,148,616	
ENDING FUND BALANCE 6/30/2023	\$ 16,068,639	\$ 573,229	\$ 16,641,868	

Debt Service Fund (56.0)

The only revenue source in this fund is interest income. This fund was to be utilized to repay the Certificates of Participation (COPs), the annual payment was approximately \$1.3 million.

Given that Measure S paid off this loan, this reserve can now be utilized by the District for major “one-time” expenditures, for example new textbook adoptions. In 2019-20 and 2020-21, a solvency transfer of \$4.5 million was utilized for textbook adoption. In 2021-22, a solvency transfer of \$1.1 million was utilized for textbook adoption. The balance in this fund will continue to be used for textbook purchases.

Debt Service - Fund 56 Second Interim Fiscal Year 2022-23		
BEGINNING FUND BALANCE 7/1/2022	\$	1,370,266
Projected Revenues		60,000
TOTAL FUNDS AVAILABLE	\$	1,430,266
Projected Expenditures		0
ENDING FUND BALANCE 6/30/2023	\$	1,430,266

Self Insured Health Insurance (67.0)

This fund is used to account separately for moneys received for self-insurance activities from other operating funds of the District. Workers’ Compensation; health and welfare; property and liability insurance activities must be established separately.

District premiums are the major source of revenues for Fund 67.

Expenditures are restricted for insurance purposes and are authorized to be used for claims and estimates of incurred yet unreported claims, administrative costs, deductibles, excess insurance coverages and other related expenditures are accounted for within the separate insurance activity accounts.

Workers Compensation Fund (67.1)

This fund was established solely for the purpose of accounting for expenditures related to the workers compensation program. The ASCIP rate for “dollar one” coverage in 2020-21 is 1.675% of salaries.

The expenditures will include the payment to ASCIP for 2021-22 coverage, expenditures related to claims that occurred prior to 2005-06, consultant expenses for claims management, and other related expenses.

Early Retirement Benefits Fund (67.2)

This fund was established to set aside funds for the GASB 45 liability. In 2016-17, the rate was 1.298% with no decrease. The rate has remained the same for 2017-18 and 2018-19, 1.298%, and increased to 1.357% for 2019-20, 2020-21, and 2021-22.

Self Insurance - Fund 67				
Second Interim				
Fiscal Year 2022-23				
	67.0	67.1	67.2	Total
BEGINNING			\$	
FUND BALANCE 7/1/2022	\$ 10,603,217	\$ 4,617,380	1,210,335	\$ 16,430,932
Projected Revenues	8,970,000	3,291,920	2,642,420	14,904,340
TOTAL FUNDS AVAILABLE	\$ 19,573,217	\$ 7,909,300	\$ 3,852,755	\$ 31,335,272
Projected Expenditures	8,926,124	3,623,897	2,637,420	15,187,441
ENDING FUND BALANCE 6/30/2023	\$ 10,647,093	\$ 4,285,403	\$ 1,215,335	\$ 16,147,831

McLennan Trust and Other Scholarships (73.0)

This fund’s primary source of funding is interest earnings and an occasional donation for a scholarship. Typically, the scholarship donations are managed through the ASB accounts at the high schools. However, if there is a donation that is not directly linked to a school site, it may be deposited into this fund. The only expenditures out of this fund are for student scholarships.

McLennan Trust and Other Scholarship - Fund 73	
Second Interim	
Fiscal Year 2022-23	
BEGINNING FUND BALANCE 7/1/2022	\$ 335,699
Projected Revenues	10,100
TOTAL FUNDS AVAILABLE	\$ 345,799
Projected Expenditures	9,600
ENDING FUND BALANCE 6/30/2023	\$ 336,199

**2022-23 Second Interim Report
Multi-Year Budget Assumptions**

Category	2021-22	2022-23	2023-24	2024-25	2025-26
<u>Local Control Funding Formula</u>					
- Projected Net District LCFF Revenue Increase	\$11,317,462				
Adopted Budget (June 2022)		\$16,736,752	\$7,083,478	\$2,673,428	\$9,788,041
State Budget Adoption (June 2022)		\$27,261,737	\$7,498,188	\$2,879,681	\$7,115,651
First Interim		\$28,035,193	\$9,474,724	\$5,072,585	\$11,408,529
Second Interim		\$28,632,840	\$17,498,023	\$4,319,733	\$11,457,843
- Revenue Net Percentage Increase	4.79%	13.34%	8.18%	3.74%	3.73%
- Projected Increase In Funding Per ADA	\$461	\$1,343	\$933	\$461	\$478
- Total LCFF Funding Per ADA	\$10,068	\$11,412	\$12,345	\$12,806	\$13,284
- Factors Utilized In Revenue Calculations					
Unduplicated Percentage (3 year average)	52.19%				
Adopted Budget (June 2022)		51.18%	51.11%	51.71%	51.88%
State Budget Adoption (June 2022)		51.18%	51.11%	51.71%	51.88%
First Interim		50.60%	49.96%	50.13%	50.58%
Second Interim		51.80%	52.19%	53.23%	53.23%
Statutory Cost of Living Adjustment (COLA)	5.07%				
Adopted Budget (June 2022)		6.56%	5.38%	4.02%	3.72%
State Budget Adoption (June 2022)		6.56%	5.38%	4.02%	3.72%
First Interim		6.56%	5.38%	4.02%	3.72%
Second Interim		6.56%	8.13%	3.54%	3.31%
Additional Cost of Living Adjustment	0.00%	6.70%	0.00%	0.00%	0.00%
Revenue ADA (Funded, includes cnty ada)	24,703				
Adopted Budget (June 2022)		24,062	23,454	22,747	22,700
State Budget Adoption (June 2022)		24,303	23,695	22,988	22,700
First Interim		24,305	23,885	23,363	23,384
Second Interim		24,305	23,885	23,363	23,384
Enrollment	24,213				
Adopted Budget (June 2022)		23,628	23,392	23,392	23,392
State Budget Adoption (June 2022)		23,628	23,392	23,392	23,392
First Interim		24,455	24,210	23,968	23,728
Second Interim		24,454	24,210	23,968	23,728
Unduplicated Count - Enrollment	12,136				
Adopted Budget (June 2022)		12,136	12,136	12,136	12,136
State Budget Adoption (June 2022)		12,136	12,136	12,136	12,136
First Interim		12,136	12,136	12,136	12,136
Second Interim		13,016	12,886	12,757	12,629
<u>EMPLOYEE BENEFITS</u>					
- STRS Rates	16.920%	19.100%	19.100%	19.100%	19.100%
- PERS Rates	22.910%	25.370%	27.000%	28.100%	28.800%
- State Unemployment Insurance	0.500%	0.500%	0.200%	0.200%	0.200%
- Workers Compensation	1.675%	1.591%	1.591%	1.591%	1.591%
- Retiree Benefits	1.357%	1.357%	1.357%	1.357%	1.357%
Utilizing Fund #67.1 Balance	---	---	---	---	---
- Health & Welfare Insurance Increase (District-wide)	\$400,000	\$3,200,000	\$3,200,000	\$3,200,000	\$3,200,000

NO GTA SETTLEMENT NOR FISCAL STABILIZATION PLAN
Budget Adjustment Impact on Unrestricted General Fund Ending Balance
2022-23 At Second Interim

Revised As of 02/28/2023 at 5:00 pm

Major Changes	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Adopted Budget 2022-23 Ending Balance	\$ 40,151,476	\$ 49,103,714	\$ 71,207,066	\$ 91,530,694	\$ 118,654,446	\$ 141,108,542
Adjustment For Unaudited Actual 2021-22 Ending Balance	\$ 677,484	\$ 677,484	\$ 677,484	\$ 677,484	\$ 677,484	\$ 677,484
Revised 2022-23 Ending Balance Reflecting Above Adjustment	\$ 40,828,960	\$ 49,781,198	\$ 71,884,550	\$ 92,208,178	\$ 119,331,930	\$ 141,786,026
First Interim Adjustments						
45-Day Adjustments (Part Of 2022-23 First Interim Adjustments)		\$ 3,716,059	\$ (11,796,731)	\$ (11,590,478)	\$ (14,262,868)	\$ (13,986,327)
GTA Latest						
4.5% One-Time 2020-21 GTA ONLY - Potential Settlement						
3.5% Ongoing 2021-22 GTA Potential Settlement						
5.0 % Ongoing 2022-23 GTA Potential Settlement						
1.3% GSMA "Me Too"	\$ -					
0.53% CSEA "Me Too"	\$ -					
First Interim Adjustments		\$ 1,297,793	\$ 4,109,502	\$ (4,234,557)	\$ (1,040,524)	\$ (1,040,524)
Carry-Over From Prior Year		\$ (8,494,511)	\$ -	\$ -	\$ -	\$ -
Special Education Net Cost Adjustments		\$ (14,540,000)	\$ (14,250,000)	\$ (14,523,011)	\$ (14,523,011)	\$ (14,523,011)
Estimated New Increase in Special Ed. State Funding (reduced encroachment)		\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000
LCFF Projected ADA Increase & Augmented COLA Increase		\$ 773,456	\$ 2,749,992	\$ 4,942,896	\$ 9,235,774	\$ 17,279,396
Estimated LCFF Transportation Revenue Increase		\$ 2,450,000	\$ 2,450,000	\$ 2,450,000	\$ 2,450,000	\$ 2,450,000
Second Interim Adjustments						
2023-24 PROJECTED FISCAL STABILIZATION PLAN		\$ -	\$ -	\$ -	\$ -	\$ -
Second Interim Adjustments		\$ (1,899,391)	\$ (3,208,358)	\$ (3,867,917)	\$ (4,488,680)	\$ (4,643,870)
COLA Adjustments (23/24 = 2.75% revenue increase)		\$ 597,647	\$ 8,620,946	\$ 7,868,094	\$ 7,917,408	\$ 7,818,748
2022-23 One-Time Projected Actuals vs. Budget Savings Carry-Over (assigned)		\$ 2,853,494	\$ -	\$ -	\$ -	\$ -
2022-23 One-Time Projected Actuals vs. Budget Savings (committed)		\$ 2,757,057	\$ -	\$ -	\$ -	\$ -
Current Year Impact	\$ -	\$ (7,988,397)	\$ (8,824,649)	\$ (16,454,974)	\$ (12,211,901)	\$ (4,145,589)
Cumulative Impact to Ending Balance	\$ -	\$ (7,988,397)	\$ (16,813,046)	\$ (33,268,020)	\$ (45,479,921)	\$ (49,625,510)
Adjusted Ending Balance Projection	\$ 40,828,960	\$ 41,792,801	\$ 55,071,504	\$ 58,940,158	\$ 73,852,009	\$ 92,160,516
Assigned and Restricted Balances:						
Revolving Cash	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ 70,000
Stores	\$ 283,211	\$ 283,211	\$ 283,211	\$ 283,211	\$ 283,211	\$ 283,211
All Other Non-Spendable (Glenfield Lease GASB-87)	\$ 827,218	\$ 827,218	\$ 827,218	\$ 827,218	\$ 827,218	\$ 827,218
3% Mandated Reserve for Economic Uncertainties (Estimated)	\$ 12,497,035	\$ 12,786,100	\$ 11,109,300	\$ 11,430,322	\$ 11,399,456	\$ 11,514,908
Reserve For Future LACOE System Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve for 2020-21 Carry-Overs Remaining	\$ 2,584,923	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned MAA	\$ 4,295,713	\$ -	\$ -	\$ -	\$ -	\$ -
Assigned Title I Hold Harmless (extracted from Assigned MAA)	\$ 300,000	\$ -	\$ -	\$ -	\$ -	\$ -
Reserve For Projected End of Year 2021-22 Carry-over	\$ 7,564,010	\$ 3,003,494	\$ 3,003,494	\$ 3,003,494	\$ 3,003,494	\$ 3,003,494
Reserve for One-Time 2017-18 Discretionary Funding Carry-Over	\$ 892,353	\$ -	\$ -	\$ -	\$ -	\$ -
Committed	\$ -	\$ 24,822,778	\$ 39,778,282	\$ 43,325,913	\$ 58,268,630	\$ 76,461,686
Unassigned Balance	<u>\$ 11,514,497</u>	\$ -	\$ -	\$ -	\$ -	\$ -
Percent of Balance (must stay above 3%)		8.82%	13.74%	14.37%	18.33%	22.92%
Components 3% REU, 2020-21 Carry-Over Remaining, Committed. (numerator)		\$ 37,608,878	\$ 50,887,581	\$ 54,756,235	\$ 69,668,086	\$ 87,976,593
Adopted Budget "Total" General Fund Expenditures		\$ 335,262,849	\$ 321,740,358	\$ 323,163,879	\$ 325,208,276	\$ 328,901,472
New Restricted Program Expenditures		\$ 86,896,508	\$ 29,187,678	\$ 29,187,678	\$ 28,687,678	\$ 28,687,678
New Expenditures Since Budget Adoption	\$ -	\$ 4,042,058	\$ 19,375,885	\$ 28,652,514	\$ 26,079,243	\$ 26,234,434
Revised Total General Fund Expenditures (denominator)		\$ 426,201,415	\$ 370,303,921	\$ 381,004,071	\$ 379,975,197	\$ 383,823,584

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: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 07, 2023 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Craig Larimer Telephone: (818)241-3111 ext. 1349
Title: Financial Analyst E-mail: CLarimer@gusd.net

Criteria and Standards Review Summary

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCOFF Sources		8010-8099	265,493,424.00	276,759,201.00	146,128,330.77	277,356,848.00	597,647.00	0.2%
2) Federal Revenue		8100-8299	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,251,298.00	7,702,436.00	2,806,904.65	7,702,436.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,745,703.00	4,890,540.00	2,069,924.97	4,890,540.00	0.00	0.0%
5) TOTAL, REVENUES			275,690,425.00	289,552,177.00	151,005,160.39	290,149,824.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	103,682,083.00	104,469,510.00	47,973,178.61	103,178,570.00	1,310,940.00	1.3%
2) Classified Salaries		2000-2999	29,554,106.00	28,717,604.00	14,606,039.48	28,117,176.00	600,428.00	2.1%
3) Employee Benefits		3000-3999	68,413,786.00	69,039,651.00	29,064,553.73	67,870,835.00	1,168,816.00	1.7%
4) Books and Supplies		4000-4999	4,229,691.00	8,480,547.00	3,613,554.30	7,760,981.00	719,566.00	8.5%
5) Services and Other Operating Expenditures		5000-5999	22,505,826.00	25,312,438.00	13,994,987.49	25,925,870.00	(613,432.00)	-2.4%
6) Capital Outlay		6000-6999	197,395.00	235,746.00	38,360.52	135,746.00	100,000.00	42.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	220,000.00	220,000.00	158,369.00	220,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,421,597.00)	(1,421,597.00)	0.00	(1,785,830.00)	364,233.00	-25.6%
9) TOTAL, EXPENDITURES			227,381,290.00	235,073,899.00	109,449,033.13	231,423,348.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			48,309,135.00	54,478,278.00	41,556,127.26	58,726,476.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(39,356,898.00)	(57,762,634.00)	0.00	(57,762,634.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(39,356,898.00)	(57,762,634.00)	0.00	(57,762,634.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,952,237.00	(3,284,356.00)	41,556,127.26	963,842.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40,828,959.60	40,828,959.60		40,828,959.60	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)			40,828,959.60	40,828,959.60		40,828,959.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,828,959.60	40,828,959.60		40,828,959.60		
2) Ending Balance, June 30 (E + F1e)			49,781,196.60	37,544,603.60		41,792,801.60		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	283,211.00	283,211.00		283,211.00		
Prepaid Items		9713	827,218.00	0.00		0.00		
All Others		9719	0.00	827,218.00		827,218.00		

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	22,905,882.60	20,460,180.60		24,822,778.60		
d) Assigned								
Other Assignments		9780	15,636,998.00	3,003,494.00		3,003,494.00		
Assigned 2020-21 Regular Carry-overs	0000	9780	2,584,923.00					
Assigned 2021-22 Regular Carry-overs	0000	9780	7,564,010.00					
Assigned MAA	0000	9780	4,295,713.00					
Assigned ETIS instructional Computer System	0000	9780	892,352.00					
Assigned Title I Hold Harmless	0000	9780	300,000.00					
Assigned for 2022-23 Projected Carry-overs	0000	9780		3,003,494.00				
Assigned for 2022-23 Projected Carry-over	0000	9780				3,003,494.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,057,887.00	12,900,500.00		12,786,100.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	137,865,462.00	149,131,239.00	66,105,815.00	149,728,886.00	597,647.00	0.4%
Education Protection Account State Aid - Current Year		8012	35,714,737.00	35,714,737.00	32,822,859.00	35,714,737.00	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	318,465.00	318,465.00	150,859.01	318,465.00	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	5,455.00	5,455.00	84.97	5,455.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	60,541,778.00	60,541,778.00	35,527,896.40	60,541,778.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,658,373.00	1,658,373.00	2,002,488.83	1,658,373.00	0.00	0.0%
Prior Years' Taxes		8043	1,393,446.00	1,393,446.00	4,436,912.06	1,393,446.00	0.00	0.0%
Supplemental Taxes		8044	1,346,416.00	1,346,416.00	785,172.24	1,346,416.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	18,841,358.00	18,841,358.00	808,525.02	18,841,358.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,807,934.00	7,807,934.00	3,441,051.45	7,807,934.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	46,666.79	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			265,493,424.00	276,759,201.00	146,128,330.77	277,356,848.00	597,647.00	0.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	23,347,511.00	28,982,366.00	15,593,880.41	28,982,366.00	0.00	0.0%
3) Other State Revenue		8300-8599	31,676,588.00	92,402,427.00	49,710,662.21	92,402,427.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,575,821.00	14,694,181.00	6,820,512.22	14,694,181.00	0.00	0.0%
5) TOTAL, REVENUES			68,599,920.00	136,078,974.00	72,125,054.84	136,078,974.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	33,812,403.00	35,771,936.00	15,316,705.27	34,860,717.00	911,219.00	2.5%
2) Classified Salaries		2000-2999	19,238,355.00	21,535,789.00	9,898,197.22	21,190,529.00	345,260.00	1.6%
3) Employee Benefits		3000-3999	28,825,858.00	30,222,916.00	11,436,564.14	29,885,383.00	237,633.00	0.8%
4) Books and Supplies		4000-4999	5,919,697.00	9,429,353.00	4,344,286.12	8,069,353.00	1,360,000.00	14.4%
5) Services and Other Operating Expenditures		5000-5999	14,598,776.00	91,845,388.00	12,787,670.99	93,958,368.00	(2,113,000.00)	-2.3%
6) Capital Outlay		6000-6999	54,102.00	138,687.00	3,595,758.60	717,887.00	(579,200.00)	-417.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	809,000.00	809,000.00	301,888.80	809,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	980,597.00	1,344,630.00	0.00	1,344,630.00	0.00	0.0%
9) TOTAL, EXPENDITURES			104,038,786.00	191,097,879.00	57,661,071.14	190,936,067.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(35,438,866.00)	(55,018,905.00)	14,463,983.70	(54,857,093.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,842,773.00	3,842,773.00	0.00	3,842,773.00	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		6980-8999	39,356,898.00	57,762,634.00	0.00	57,762,634.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			35,514,125.00	53,919,861.00	0.00	53,919,861.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			75,259.00	(1,099,044.00)	14,463,983.70	(937,232.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,383,117.54	17,383,117.54		17,383,117.54	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)			17,383,117.54	17,383,117.54		17,383,117.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,383,117.54	17,383,117.54		17,383,117.54		
2) Ending Balance, June 30 (E + F1e)			17,458,376.54	16,284,073.54		16,445,665.54		
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) Restricted		9740	17,458,376.54	16,294,073.54		16,445,885.54		
c) Committed								
Stabilization Arrangements		8750	0.00	0.00		0.00		
Other Commitments		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	265,493,424.00	276,769,201.00	146,128,330.77	277,358,648.00	597,647.00	0.2%
2) Federal Revenue		8100-8299	23,547,511.00	29,182,366.00	15,593,880.41	29,182,366.00	0.00	0.0%
3) Other State Revenue		8300-8599	36,927,886.00	100,104,863.00	52,517,566.86	100,104,863.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,321,524.00	19,584,721.00	8,890,437.19	19,584,721.00	0.00	0.0%
5) TOTAL, REVENUES			344,290,345.00	425,631,151.00	223,130,215.23	426,228,798.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	137,294,486.00	140,261,446.00	63,289,883.88	138,039,287.00	2,222,159.00	1.6%
2) Classified Salaries		2000-2999	48,792,481.00	50,253,393.00	24,504,236.70	49,307,705.00	945,688.00	1.9%
3) Employee Benefits		3000-3999	97,239,642.00	99,282,587.00	40,501,117.87	97,856,218.00	1,406,349.00	1.4%
4) Books and Supplies		4000-4999	10,149,388.00	17,909,900.00	7,957,840.42	15,830,334.00	2,079,566.00	11.6%
5) Services and Other Operating Expenditures		5000-5999	37,104,602.00	117,157,806.00	26,782,658.48	119,884,238.00	(2,726,432.00)	-2.3%
6) Capital Outlay		6000-6999	251,497.00	374,433.00	3,634,109.12	853,633.00	(479,200.00)	-128.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,029,000.00	1,029,000.00	480,257.80	1,029,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(441,000.00)	(76,767.00)	0.00	(441,000.00)	364,233.00	-474.5%
9) TOTAL, EXPENDITURES			331,420,076.00	426,171,778.00	167,110,104.27	422,359,415.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			12,870,269.00	(540,627.00)	56,020,110.96	3,869,383.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,842,773.00	3,842,773.00	0.00	3,842,773.00	0.00	0.0%
2) Other Sources/Uses								
e) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,842,773.00)	(3,842,773.00)	0.00	(3,842,773.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			9,027,496.00	(4,383,400.00)	56,020,110.96	26,610.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	58,212,077.14	58,212,077.14		58,212,077.14	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)			58,212,077.14	58,212,077.14		58,212,077.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,212,077.14	58,212,077.14		58,212,077.14		
2) Ending Balance, June 30 (E + F1e)			67,239,573.14	53,828,677.14		58,238,687.14		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	283,211.00	283,211.00		283,211.00		
Prepaid Items		9713	827,218.00	0.00		0.00		
All Others		9719	0.00	827,218.00		827,218.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	17,458,376.54	16,284,073.54		16,445,666.54		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	22,905,882.60	20,460,180.60		24,822,778.60		
d) Assigned								
Other Assignments		9780	15,636,908.00	3,003,494.00		3,003,494.00		
Assigned 2020-21 Regular Carry-overs	0000	9780	2,584,923.00					
Assigned 2021-22 Regular Carry-overs	0000	9780	7,564,010.00					
Assigned MAA	0000	9780	4,295,713.00					
Assigned ETIS Instructional Computer System	0000	9780	692,352.00					
Assigned Title I Hold Harmless	0000	9780	300,000.00					
Assigned for 2022-23 Projected Carry-overs	0000	9780		3,003,494.00				
Assigned for 2022-23 Projected Carry-over	0000	9780				3,003,494.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,057,887.00	12,900,500.00		12,786,100.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	137,865,462.00	149,131,239.00	66,105,815.00	149,728,686.00	597,647.00	0.4%
Education Protection Account State Aid - Current Year		8012	35,714,737.00	35,714,737.00	32,822,859.00	35,714,737.00	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	318,465.00	318,465.00	150,859.01	318,465.00	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	5,455.00	5,455.00	84.97	5,455.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	60,541,778.00	60,541,778.00	35,527,896.40	60,541,778.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,658,373.00	1,658,373.00	2,002,488.83	1,658,373.00	0.00	0.0%
Prior Years' Taxes		8043	1,393,446.00	1,393,446.00	4,436,912.06	1,393,446.00	0.00	0.0%
Supplemental Taxes		8044	1,346,416.00	1,346,416.00	785,172.24	1,346,416.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	18,841,358.00	18,841,358.00	808,525.02	18,841,358.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,807,934.00	7,807,934.00	3,441,051.45	7,807,934.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	46,666.79	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			265,493,424.00	276,759,201.00	146,128,330.77	277,356,848.00	597,647.00	0.2%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	1,945,141.00	0.00	1,945,141.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	1,945,141.00	0.00	1,945,141.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	1,778,483.00	0.00	1,778,483.00	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	1,778,483.00	0.00	1,778,483.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	166,658.00	0.00	166,658.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	166,658.00	0.00	166,658.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,257,307.83	2,257,307.83		2,257,307.83	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,257,307.83	2,257,307.83		2,257,307.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,257,307.83	2,257,307.83		2,257,307.83		
2) Ending Balance, June 30 (E + F1e)			2,257,307.83	2,423,965.83		2,423,965.83		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	82,360.35	82,360.35		82,360.35		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,174,947.48	2,341,605.48		2,341,605.48		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	6,343.00	0.00	6,343.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	1,938,798.00	0.00	1,938,798.00	0.00	0.0%
TOTAL, REVENUES			0.00	1,945,141.00	0.00	1,945,141.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,899,882.00	4,899,882.00	41,721.25	4,899,882.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,440,085.00	2,440,085.00	0.00	2,440,085.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			7,339,967.00	7,339,967.00	41,721.25	7,339,967.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	7,339,967.00	7,339,967.00	41,721.25	7,339,967.00	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			7,339,967.00	7,339,967.00	41,721.25	7,339,967.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	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	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	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	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9760	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources								
		8287	4,899,882.00	4,899,882.00	41,721.25	4,899,882.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,899,882.00	4,899,882.00	41,721.25	4,899,882.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	2,440,085.00	2,440,085.00	0.00	2,440,085.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,440,085.00	2,440,085.00	0.00	2,440,085.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest								
		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources								
		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools								
		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			7,339,967.00	7,339,967.00	41,721.25	7,339,967.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools								
		7211	7,339,967.00	7,339,967.00	41,721.25	7,339,967.00	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%
Other Transfers of Apportionments								
	All Other	7221-7223	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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	636,093.00	636,093.00	338,364.00	636,093.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,576,408.00	2,676,311.00	3,722,160.00	2,676,311.00	0.00	0.0%
4) Other Local Revenue		8600-8799	350,045.00	350,045.00	58.22	350,045.00	0.00	0.0%
5) TOTAL, REVENUES			3,562,546.00	3,662,449.00	4,060,582.22	3,662,449.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,773,654.00	1,789,792.00	893,652.77	1,789,792.00	0.00	0.0%
2) Classified Salaries		2000-2999	801,523.00	858,591.00	728,796.54	858,591.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,430,354.00	1,457,051.00	783,108.80	1,457,051.00	0.00	0.0%
4) Books and Supplies		4000-4999	153,305.00	153,305.00	31,509.92	153,305.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	131,483.00	131,483.00	237,511.62	131,483.00	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	111,000.00	111,000.00	0.00	111,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,401,319.00	4,501,222.00	2,674,579.65	4,501,222.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(838,773.00)	(838,773.00)	1,386,002.57	(838,773.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	858,773.00	858,773.00	0.00	858,773.00	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			858,773.00	858,773.00	0.00	858,773.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,000.00	20,000.00	1,386,002.57	20,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	338,682.12	338,682.12		338,682.12	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)			338,682.12	338,682.12		338,682.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			338,682.12	338,682.12		338,682.12		
2) Ending Balance, June 30 (E + F1e)			358,682.12	358,682.12		358,682.12		
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	301,459.22	301,459.22		301,459.22		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	57,222.90	57,222.90		57,222.90		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	636,093.00	636,093.00	338,364.00	636,093.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			636,093.00	636,093.00	338,364.00	636,093.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	2,576,408.00	2,676,311.00	3,722,160.00	2,676,311.00	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			2,576,408.00	2,676,311.00	3,722,160.00	2,676,311.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	(14.78)	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	330,045.00	330,045.00	73.00	330,045.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			350,045.00	350,045.00	58.22	350,045.00	0.00	0.0%
TOTAL, REVENUES			3,562,546.00	3,662,449.00	4,060,582.22	3,662,449.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,534,195.00	1,534,195.00	644,610.32	1,534,195.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	239,459.00	255,597.00	249,042.45	255,597.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,773,654.00	1,789,792.00	893,652.77	1,789,792.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	695,138.00	752,206.00	605,583.85	752,206.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	24,596.92	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,990,000.00	6,990,000.00	3,995,553.76	6,990,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	754,949.00	2,754,949.00	3,042,690.35	2,754,949.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,320,800.00	320,800.00	159,205.06	320,800.00	0.00	0.0%
5) TOTAL, REVENUES			10,065,749.00	10,065,749.00	7,197,449.17	10,065,749.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,323,918.00	3,556,523.00	1,521,635.51	3,556,523.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,118,521.00	2,203,347.00	730,656.02	2,203,347.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,951,660.00	3,951,660.00	2,652,913.10	3,951,660.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	286,650.00	286,650.00	161,826.50	286,650.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	59,670.21	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	330,000.00	330,000.00	0.00	330,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,010,749.00	10,328,180.00	5,126,501.34	10,328,180.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			55,000.00	(262,431.00)	2,070,947.83	(262,431.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			55,000.00	(262,431.00)	2,070,947.83	(262,431.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9781	6,479,161.30	6,479,161.30		6,479,161.30	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)			6,479,161.30	6,479,161.30		6,479,161.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,479,161.30	6,479,161.30		6,479,161.30		
2) Ending Balance, June 30 (E + F1e)			6,534,161.30	6,216,730.30		6,216,730.30		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	700.00	700.00		700.00		
Stores		9712	169,243.25	169,243.25		169,243.25		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	5,679,030.31	5,361,599.31		5,361,599.31		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	685,187.74	685,187.74		685,187.74		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	6,990,000.00	6,990,000.00	3,807,161.85	6,990,000.00	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	88,391.91	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,990,000.00	6,990,000.00	3,995,553.76	6,990,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	754,949.00	2,754,949.00	3,042,690.35	2,754,949.00	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			754,949.00	2,754,949.00	3,042,690.35	2,754,949.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	2,265,800.00	265,800.00	143,539.42	265,800.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	55,000.00	55,000.00	15,665.64	55,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,320,800.00	320,800.00	159,205.06	320,800.00	0.00	0.0%
TOTAL, REVENUES			10,065,749.00	10,065,749.00	7,197,449.17	10,065,749.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	2,470,247.00	2,657,903.00	1,041,601.23	2,657,903.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	631,305.00	676,254.00	336,297.94	676,254.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	222,366.00	222,366.00	143,736.34	222,366.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,323,918.00	3,556,523.00	1,521,635.51	3,556,523.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	639,316.00	698,327.00	263,676.66	698,327.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	253,479.00	271,274.00	122,906.22	271,274.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,123,283.00	1,123,283.00	295,008.85	1,123,283.00	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. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	90,000.00	90,000.00	21,914.99	90,000.00	0.00	0.0%
5) TOTAL, REVENUES			90,000.00	90,000.00	21,914.99	90,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			90,000.00	90,000.00	21,914.99	90,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			90,000.00	90,000.00	21,914.99	90,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,469,837.70	5,469,837.70		5,469,837.70	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)			5,469,837.70	5,469,837.70		5,469,837.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,469,837.70	5,469,837.70		5,469,837.70		
2) Ending Balance, June 30 (E + F1e)			5,559,837.70	5,559,837.70		5,559,837.70		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	5,559,837.70	5,559,837.70		5,559,837.70		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	90,000.00	90,000.00	21,914.99	90,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			90,000.00	90,000.00	21,914.99	90,000.00	0.00	0.0%
TOTAL, REVENUES			90,000.00	90,000.00	21,914.99	90,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	550,000.00	550,000.00	311,333.32	550,000.00	0.00	0.0%
5) TOTAL, REVENUES			550,000.00	550,000.00	311,333.32	550,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	995,233.00	1,066,094.00	462,458.40	1,066,094.00	0.00	0.0%
3) Employee Benefits		3000-3999	574,352.00	600,193.00	250,116.81	600,193.00	0.00	0.0%
4) Books and Supplies		4000-4999	9,093.00	9,093.00	12,219.96	9,093.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	17,172.69	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	32,609,877.00	32,609,877.00	6,148,000.20	32,609,877.00	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			34,188,555.00	34,285,257.00	6,889,968.06	34,285,257.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(33,638,555.00)	(33,735,257.00)	(6,578,634.74)	(33,735,257.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(33,638,555.00)	(33,735,257.00)	(6,578,634.74)	(33,735,257.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	77,438,273.36	77,438,273.36		77,438,273.36	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)			77,438,273.36	77,438,273.36		77,438,273.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,438,273.36	77,438,273.36		77,438,273.36		
2) Ending Balance, June 30 (E + F1e)			43,799,718.36	43,703,016.36		43,703,016.36		
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	25,451,900.99	25,355,198.99		25,355,198.99		
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	18,347,817.37	18,347,817.37		18,347,817.37		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	550,000.00	550,000.00	311,333.32	550,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			550,000.00	550,000.00	311,333.32	550,000.00	0.00	0.0%
TOTAL, REVENUES			550,000.00	550,000.00	311,333.32	550,000.00		
CLASSIFIED SALARIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,130,000.00	1,130,000.00	1,618,981.31	1,130,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,130,000.00	1,130,000.00	1,618,981.31	1,130,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	36,888.00	39,514.00	20,030.24	39,514.00	0.00	0.0%
3) Employee Benefits		3000-3999	30,206.00	31,164.00	14,572.81	31,164.00	0.00	0.0%
4) Books and Supplies		4000-4999	500.00	500.00	0.00	500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	363,000.00	363,000.00	0.00	363,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			530,594.00	534,178.00	34,603.05	534,178.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			599,406.00	595,822.00	1,584,378.26	595,822.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			599,406.00	595,822.00	1,584,378.26	595,822.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,843,516.51	9,843,516.51		9,843,516.51	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,843,516.51	9,843,516.51		9,843,516.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,843,516.51	9,843,516.51		9,843,516.51		
2) Ending Balance, June 30 (E + F1e)			10,442,922.51	10,439,338.51		10,439,338.51		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	3,677,578.49	3,677,578.49		3,677,578.49		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,765,344.02	6,761,760.02		6,761,760.02		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	130,000.00	130,000.00	39,076.57	130,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	1,000,000.00	1,000,000.00	1,579,904.74	1,000,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,130,000.00	1,130,000.00	1,618,981.31	1,130,000.00	0.00	0.0%
TOTAL, REVENUES			1,130,000.00	1,130,000.00	1,618,981.31	1,130,000.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	36,888.00	39,514.00	20,030.24	39,514.00	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. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	25.51	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	25.51	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	25.51	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	25.51	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,367.63	6,367.63		6,367.63	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)			6,367.63	6,367.63		6,367.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,367.63	6,367.63		6,367.63		
2) Ending Balance, June 30 (E + F1e)			6,367.63	6,367.63		6,367.63		
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	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	6,367.63	6,367.63		6,367.63		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	25.51	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	25.51	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	25.51	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	104,840.44	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	680,000.00	680,000.00	143,498.28	680,000.00	0.00	0.0%
5) TOTAL, REVENUES			680,000.00	680,000.00	248,338.72	680,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	719,500.00	719,500.00	0.00	719,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	429,481.00	429,481.00	12,495.54	429,481.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,697,950.00	4,697,950.00	0.00	4,697,950.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,301,685.00	1,301,685.00	654,559.63	1,301,685.00	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			7,148,616.00	7,148,616.00	667,055.17	7,148,616.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,468,616.00)	(6,468,616.00)	(418,716.45)	(6,468,616.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,984,000.00	2,984,000.00	0.00	2,984,000.00	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			2,984,000.00	2,984,000.00	0.00	2,984,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,484,616.00)	(3,484,616.00)	(418,716.45)	(3,484,616.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,126,484.87	20,126,484.87		20,126,484.87	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)			20,126,484.87	20,126,484.87		20,126,484.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,126,484.87	20,126,484.87		20,126,484.87		
2) Ending Balance, June 30 (E + F1e)			16,641,868.87	16,641,868.87		16,641,868.87		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,848,369.57	2,848,369.57		2,848,369.57		

Description	Resource Codes	Object Codes	Original Budget (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	13,793,499.30	13,793,499.30		13,793,499.30		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	104,840.44	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	104,840.44	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	115,000.00	115,000.00	54,629.61	115,000.00	0.00	0.0%
Interest		8660	565,000.00	565,000.00	80,283.05	565,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	8,585.62	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			680,000.00	680,000.00	143,498.28	680,000.00	0.00	0.0%
TOTAL, REVENUES			680,000.00	680,000.00	248,338.72	680,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
QASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCOFF 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	19,575,783.00	19,575,783.00	0.00	19,575,783.00	0.00	0.0%
5) TOTAL, REVENUES			19,575,783.00	19,575,783.00	0.00	19,575,783.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	21,643,468.00	21,643,468.00	0.00	21,643,468.00	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			21,643,468.00	21,643,468.00	0.00	21,643,468.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,067,685.00)	(2,067,685.00)	0.00	(2,067,685.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,067,685.00)	(2,067,685.00)	0.00	(2,067,685.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,393,036.00	19,393,036.00		19,393,036.00	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)			19,393,036.00	19,393,036.00		19,393,036.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,393,036.00	19,393,036.00		19,393,036.00		
2) Ending Balance, June 30 (E + F1e)			17,325,351.00	17,325,351.00		17,325,351.00		
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	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	17,325,351.00	17,325,351.00		17,325,351.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	18,839,398.00	18,839,398.00	0.00	18,839,398.00	0.00	0.0%
Unsecured Roll		8612	209,486.00	209,486.00	0.00	209,486.00	0.00	0.0%
Prior Years' Taxes		8613	255,553.00	255,553.00	0.00	255,553.00	0.00	0.0%
Supplemental Taxes		8614	252,448.00	252,448.00	0.00	252,448.00	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	18,898.00	18,898.00	0.00	18,898.00	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			19,575,783.00	19,575,783.00	0.00	19,575,783.00	0.00	0.0%
TOTAL, REVENUES			19,575,783.00	19,575,783.00	0.00	19,575,783.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	13,120,000.00	13,120,000.00	0.00	13,120,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	8,523,468.00	8,523,468.00	0.00	8,523,468.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			21,643,468.00	21,643,468.00	0.00	21,643,468.00	0.00	0.0%
TOTAL, EXPENDITURES			21,643,468.00	21,643,468.00	0.00	21,643,468.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,000.00	60,000.00	5,479.22	60,000.00	0.00	0.0%
5) TOTAL, REVENUES			60,000.00	60,000.00	5,479.22	60,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			60,000.00	60,000.00	5,479.22	60,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			60,000.00	60,000.00	5,479.22	60,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	67,858,289.00	67,858,289.00		67,858,289.00	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)			67,858,289.00	67,858,289.00		67,858,289.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,858,289.00	67,858,289.00		67,858,289.00		
2) Ending Balance, June 30 (E + F1e)			67,918,289.00	67,918,289.00		67,918,289.00		
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	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)
Stablization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	67,918,289.00	67,918,289.00		67,918,289.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	60,000.00	60,000.00	5,479.22	60,000.00	0.00	0.0%
Net Increase (Decrease) In the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			60,000.00	60,000.00	5,479.22	60,000.00	0.00	0.0%
TOTAL, REVENUES			60,000.00	60,000.00	5,479.22	60,000.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,904,340.00	14,904,340.00	3,765,313.79	14,904,340.00	0.00	0.0%
5) TOTAL, REVENUES			14,904,340.00	14,904,340.00	3,765,313.79	14,904,340.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	93,900.00	100,586.00	46,553.12	100,586.00	0.00	0.0%
3) Employee Benefits		3000-3999	50,525.00	52,963.00	23,970.69	52,963.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,000.00	10,000.00	1,770.98	10,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	15,023,892.00	15,023,892.00	9,856,124.38	15,023,892.00	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			15,178,317.00	15,187,441.00	9,928,419.17	15,187,441.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(273,977.00)	(283,101.00)	(6,163,105.38)	(283,101.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(273,977.00)	(283,101.00)	(6,163,105.38)	(283,101.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	16,430,933.14	16,430,933.14		16,430,933.14	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)			16,430,933.14	16,430,933.14		16,430,933.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,430,933.14	16,430,933.14		16,430,933.14		
2) Ending Net Position, June 30 (E + F1e)			16,156,956.14	16,147,832.14		16,147,832.14		
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	16,156,956.14	16,147,832.14		16,147,832.14		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Seles								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	95,000.00	95,000.00	68,661.96	95,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	14,809,340.00	14,809,340.00	2,942,139.70	14,809,340.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	754,512.13	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			14,904,340.00	14,904,340.00	3,765,313.79	14,904,340.00	0.00	0.0%
TOTAL, REVENUES			14,904,340.00	14,904,340.00	3,765,313.79	14,904,340.00		
CERTIFICATED SALARIES								
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%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	3,343.00	(3,287.00)	3,343.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	93,900.00	97,243.00	49,840.12	97,243.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			93,900.00	100,586.00	46,553.12	100,586.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	23,822.00	25,520.00	11,819.64	25,520.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	7,184.00	7,694.00	3,826.45	7,694.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	16,625.00	16,625.00	6,816.16	16,625.00	0.00	0.0%
Unemployment Insurance		3501-3502	47.00	81.00	249.06	81.00	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. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,100.00	10,100.00	1,350.08	10,100.00	0.00	0.0%
5) TOTAL, REVENUES			10,100.00	10,100.00	1,350.08	10,100.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			10,100.00	10,100.00	1,350.08	10,100.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	9,600.00	9,600.00	0.00	9,600.00	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			(9,600.00)	(9,600.00)	0.00	(9,600.00)		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			500.00	500.00	1,350.08	500.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	335,698.92	335,698.92		335,698.92	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)			335,698.92	335,698.92		335,698.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			335,698.92	335,698.92		335,698.92		
2) Ending Net Position, June 30 (E + F1e)			336,198.92	336,198.92		336,198.92		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	331,180.08	331,180.08		331,180.08		
c) Unrestricted Net Position		9790	5,018.84	5,018.84		5,018.84		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,500.00	7,500.00	1,350.08	7,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,600.00	2,600.00	0.00	2,600.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,100.00	10,100.00	1,350.08	10,100.00	0.00	0.0%
TOTAL, REVENUES			10,100.00	10,100.00	1,350.08	10,100.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	24,032.00	24,274.00	23,667.00	24,274.00	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	24,032.00	24,274.00	23,667.00	24,274.00	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	30.00	30.00	30.00	30.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	30.00	30.00	30.00	30.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	24,062.00	24,304.00	23,697.00	24,304.00	0.00	0.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			43,914,164.63	15,732,066.06	14,354,985.79	37,601,997.75	33,879,421.10	41,574,277.95	83,724,994.03	94,826,193.36
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		6,009,620.00	6,009,620.00	27,228,744.00	10,817,315.00	10,817,315.00	27,228,745.00	10,817,315.00	13,885,468.00
Property Taxes	8020-8079		3,249,758.42	2,689,014.01	(1,136.43)		1,418,118.32	29,039,562.43	10,122,263.05	1,825,228.00
Miscellaneous Funds	8080-8099								682,076.97	
Federal Revenue	8100-8299		2,541,552.00	322,863.25	13,874,116.00	1,940,052.48	4,556,580.57	(8,649,305.65)	1,008,021.76	2,552,909.00
Other State Revenue	8300-8599		2,234,878.50	1,862,367.00	6,359,140.41	7,363,206.06	18,808,520.77	12,612,262.41	3,277,191.71	5,544,785.00
Other Local Revenue	8600-8799		340,943.24	245,944.07	614,092.97	3,115,362.58	852,273.54	923,306.28	2,798,514.51	1,590,282.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			14,376,752.16	11,129,808.33	48,074,956.95	23,235,936.12	36,452,808.20	61,154,570.47	28,705,383.00	25,398,672.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,006,709.39	2,120,217.41	11,721,045.48	12,438,174.15	11,703,852.26	11,993,131.22	12,306,753.97	12,458,233.85
Classified Salaries	2000-2999		130,819.00	3,004,412.30	3,837,599.77	6,448,149.75	2,511,524.20	4,285,814.10	4,285,917.58	4,133,911.38
Employee Benefits	3000-3999		305,882.27	1,366,859.09	3,887,486.48	9,494,136.24	8,045,883.86	8,626,274.82	8,774,595.11	9,559,183.35
Books and Supplies	4000-4999		438,120.82	2,222,377.38	1,915,565.27	1,113,838.30	866,097.06	594,341.23	807,500.36	1,312,082.26
Services	5000-5999		5,240,466.41	2,543,509.93	2,666,553.50	3,670,312.81	3,980,867.58	3,461,403.00	5,199,545.25	15,520,263.25
Capital Outlay	6000-6599		97,988.71	322,229.27	582,603.33	952,495.86	71,173.89	191,853.80	1,415,764.26	(230,185.60)
Other Outgo	7000-7499		315,397.00	14,397.00	26,097.99	25,732.01	26,803.80	25,915.00	25,915.00	25,915.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			7,535,383.60	11,594,002.38	24,636,951.82	34,142,839.12	27,206,202.65	29,178,733.17	32,815,991.53	42,779,403.49
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		1,217,933.17	338,540.47	(61,063.26)	16,904,389.38	143,681.69	9,820,271.22	14,256,935.51	325,786.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	1,217,933.17	338,540.47	(61,063.26)	16,904,389.38	143,681.69	9,820,271.22	14,256,935.51	325,786.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		36,298,148.37	646,025.70	129,929.91	9,720,063.03	1,695,430.39	(354,789.08)	(954,690.83)	4,845,216.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	36,298,148.37	646,025.70	129,929.91	9,720,063.03	1,695,430.39	(354,789.08)	(954,690.83)	4,845,216.00
<u>Nonoperating</u>										
Suspense Clearing	9910		56,748.07	(605,400.99)				(181.52)	181.52	
TOTAL BALANCE SHEET ITEMS		0.00	(35,023,467.13)	(912,886.22)	(190,993.17)	7,184,326.35	(1,551,748.70)	10,174,878.78	15,211,807.86	(4,519,430.00)
E. NET INCREASE/DECREASE (B - C + D)			(28,182,098.57)	(1,377,080.27)	23,247,011.96	(3,722,576.65)	7,694,856.85	42,150,716.08	11,101,199.33	(21,900,161.49)
F. ENDING CASH (A + E)			15,732,066.06	14,354,985.79	37,601,997.75	33,879,421.10	41,574,277.95	83,724,994.03	94,826,193.36	72,926,031.87
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		72,926,031.87	65,145,437.25	61,540,288.47	56,146,736.76				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	22,429,272.00	13,885,468.00	13,885,468.00	22,429,273.00	0.00		185,443,623.00	185,443,623.00
Property Taxes	8020-8079	205,609.51	19,274,971.00	10,135,700.00	13,954,166.69			91,913,255.00	91,913,225.00
Miscellaneous Funds	8080-8099				(682,076.97)			0.00	0.00
Federal Revenue	8100-8299	989,373.00	1,455,870.00	2,390,920.00	1,335,787.00	4,863,626.59		29,182,366.00	29,182,366.00
Other State Revenue	8300-8599	7,997,739.00	4,399,433.00	10,098,346.00	5,783,016.02	13,763,977.12		100,104,863.00	100,104,863.00
Other Local Revenue	8600-8799	2,499,083.00	2,847,292.00	1,319,946.00	1,489,542.92	948,137.89		19,584,721.00	19,584,721.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		34,121,076.51	41,863,034.00	37,830,380.00	44,309,708.66	19,575,741.60	0.00	426,228,828.00	426,228,798.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	12,458,233.85	12,458,233.85	12,458,233.85	12,458,233.86	12,458,233.86		138,039,287.00	138,039,287.00
Classified Salaries	2000-2999	4,133,911.38	4,133,911.38	4,133,911.38	4,133,911.39	4,133,911.39		49,307,705.00	49,307,705.00
Employee Benefits	3000-3999	9,559,183.35	9,559,183.35	9,559,183.36	9,559,183.36	9,559,183.36		97,856,218.00	97,856,218.00
Books and Supplies	4000-4999	1,312,082.26	1,312,082.26	1,312,082.26	1,312,082.27	1,312,082.27		15,830,334.00	15,830,334.00
Services	5000-5999	15,520,263.25	15,520,263.25	15,520,263.25	15,520,263.26	15,520,263.26		119,884,238.00	119,884,238.00
Capital Outlay	6000-6599	(839,194.96)	45,287.69	(985,487.59)	(835,476.21)	64,580.55		853,633.00	853,633.00
Other Outgo	7000-7499	25,915.00	25,915.00	28,717.20	21,280.00			588,000.00	588,000.00
Interfund Transfers Out	7600-7629				3,842,773.00			3,842,773.00	3,842,773.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		42,170,394.13	43,054,876.78	42,026,903.71	46,012,250.93	43,048,254.69	0.00	426,202,188.00	426,202,188.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	1,485,635.00	1,025,681.00	828,158.00	2,186,153.00			48,472,101.18	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	0.00
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		1,485,635.00	1,025,681.00	828,158.00	2,186,153.00	0.00	0.00	48,472,101.18	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	1,216,912.00	3,438,987.00	2,025,186.00	5,431,185.00			64,137,603.49	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		1,216,912.00	3,438,987.00	2,025,186.00	5,431,185.00	0.00	0.00	64,137,603.49	
<u>Nonoperating</u>									
Suspense Clearing	9910							(548,652.92)	
TOTAL BALANCE SHEET ITEMS		268,723.00	(2,413,306.00)	(1,197,028.00)	(3,245,032.00)	0.00	0.00	(16,214,155.23)	
E. NET INCREASE/DECREASE (B - C + D)		(7,780,594.62)	(3,605,148.78)	(5,393,551.71)	(4,947,574.27)	(23,472,513.09)	0.00	(16,187,515.23)	26,610.00
F. ENDING CASH (A + E)		65,145,437.25	61,540,288.47	56,146,736.76	51,199,162.49				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								27,726,649.40	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			51,199,162.49	38,790,181.43	38,835,157.37	44,749,617.05	30,928,258.93	28,484,968.67	57,519,787.41	49,897,751.15
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		6,674,806.00	6,674,806.00	28,426,079.00	12,014,650.00	12,014,650.00	28,426,079.00	12,014,650.00	12,014,650.00
Property Taxes	8020-8079		531,697.00	2,213,729.00	68,828.00		1,084,848.00	27,899,467.00	10,931,854.00	4,170,228.00
Miscellaneous Funds	8080-8099								643,180.00	
Federal Revenue	8100-8299		84,939.00	100,292.00	1,362,750.00	1,467,334.00	913,383.00	589,234.00	723,877.00	2,150,909.00
Other State Revenue	8300-8599		1,046,424.40	1,546,424.40	2,504,672.14	2,646,370.14	10,990,441.00	3,898,362.00	2,572,453.00	3,544,785.00
Other Local Revenue	8600-8799		299,765.00	3,090,222.00	1,322,388.00	997,234.00	2,967,524.00	989,534.00	2,009,759.00	1,790,282.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			8,637,631.40	13,625,473.40	33,684,717.14	17,125,588.14	27,970,846.00	61,802,676.00	28,895,773.00	23,670,854.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		528,185.00	762,790.00	12,482,929.55	12,482,929.55	12,482,929.55	12,482,929.55	12,482,929.55	12,482,929.55
Classified Salaries	2000-2999		712,080.00	1,129,485.00	4,470,400.45	4,470,400.45	4,470,400.45	4,470,400.45	4,470,400.45	4,470,400.45
Employee Benefits	3000-3999		839,486.00	1,925,875.00	3,972,156.00	9,402,488.80	9,402,488.80	9,402,488.80	9,402,488.80	9,402,488.80
Books and Supplies	4000-4999		704,963.46	704,963.46	704,963.46	704,963.46	704,963.46	704,963.46	704,963.46	704,963.46
Services	5000-5999		5,135,642.00	5,135,642.00	5,135,642.00	5,135,642.00	5,135,642.00	5,135,642.00	5,135,642.00	5,135,642.00
Capital Outlay	6000-6599		18,186.00		115,174.00	63,467.00		25,459.00		46,138.00
Other Outgo	7000-7499					27,895.00	240,605.00		280,143.00	150,254.00
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			7,938,542.46	9,658,755.46	26,881,265.46	32,287,786.26	32,437,029.26	32,221,883.26	32,476,567.26	32,392,816.26
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		11,215,186.00	3,189,456.00	1,145,620.00	1,600,406.00	2,062,055.00	2,453,898.00	143,896.00	691,018.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	11,215,186.00	3,189,456.00	1,145,620.00	1,600,406.00	2,062,055.00	2,453,898.00	143,896.00	691,018.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		24,323,256.00	7,111,198.00	2,034,612.00	259,566.00	39,162.00	2,999,872.00	4,185,138.00	1,598,281.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	24,323,256.00	7,111,198.00	2,034,612.00	259,566.00	39,162.00	2,999,872.00	4,185,138.00	1,598,281.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(13,108,070.00)	(3,921,742.00)	(888,992.00)	1,340,840.00	2,022,893.00	(545,974.00)	(4,041,242.00)	(907,263.00)
E. NET INCREASE/DECREASE (B - C + D)			(12,408,981.06)	44,975.94	5,914,459.68	(13,821,358.12)	(2,443,290.26)	29,034,818.74	(7,622,036.26)	(9,629,225.26)
F. ENDING CASH (A + E)			38,790,181.43	38,835,157.37	44,749,617.05	30,928,258.93	28,484,968.67	57,519,787.41	49,897,751.15	40,268,525.89
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		40,268,525.89	41,297,065.63	43,862,927.37	43,806,075.11				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	28,426,079.00	12,014,650.00	12,014,650.00	28,426,079.00			199,141,828.00	
Property Taxes	8020-8079	242,136.00	19,274,971.00	12,302,730.00	16,992,555.00			95,713,043.00	
Miscellaneous Funds	8080-8099				(643,180.00)			0.00	
Federal Revenue	8100-8299	989,373.00	955,870.00	590,920.00	1,335,787.00	3,271,859.00		14,536,527.00	
Other State Revenue	8300-8599	4,997,239.00	2,899,433.00	3,998,346.00	4,635,199.00	3,611,832.92		48,891,982.00	
Other Local Revenue	8600-8799	1,051,743.00	947,292.00	1,113,253.00	846,378.00	956,218.00		18,381,592.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		35,706,570.00	36,092,216.00	30,019,899.00	51,592,818.00	7,839,909.92	0.00	376,664,972.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	12,482,929.54	12,482,929.54	12,482,929.54	12,482,929.54	12,482,929.54		138,603,200.00	
Classified Salaries	2000-2999	4,470,400.46	4,470,400.46	4,470,400.46	4,470,400.46	4,470,400.46		51,015,970.00	
Employee Benefits	3000-3999	9,402,488.80	9,402,488.80	9,402,488.80	9,402,488.80	9,402,488.80		100,762,405.00	
Books and Supplies	4000-4999	704,963.46	704,963.46	704,963.46	704,963.47	704,963.47		9,164,525.00	
Services	5000-5999	5,135,642.00	5,135,642.00	5,135,642.00	5,135,642.00	5,135,642.00		66,763,346.00	
Capital Outlay	6000-6599	65,152.00				15,186.00		348,762.00	
Other Outgo	7000-7499	141,521.00	30,794.00	(210,633.00)	(123,928.00)			536,651.00	
Interfund Transfers Out	7600-7629				3,109,062.00			3,109,062.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		32,403,097.26	32,227,218.26	31,985,791.26	35,181,558.27	32,211,610.27	0.00	370,303,921.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	201,252.00	1,845,756.00	4,385,182.00	780,125.00			29,713,850.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		201,252.00	1,845,756.00	4,385,182.00	780,125.00	0.00	0.00	29,713,850.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	2,476,185.00	3,144,892.00	2,476,142.00	6,925,186.00			57,573,490.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		2,476,185.00	3,144,892.00	2,476,142.00	6,925,186.00	0.00	0.00	57,573,490.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(2,274,933.00)	(1,299,136.00)	1,909,040.00	(6,145,061.00)	0.00	0.00	(27,859,640.00)	
E. NET INCREASE/DECREASE (B - C + D)		1,028,539.74	2,565,861.74	(56,852.26)	10,266,198.73	(24,371,700.35)	0.00	(21,498,589.00)	0.00
F. ENDING CASH (A + E)		41,297,065.63	43,862,927.37	43,806,075.11	54,072,273.84				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								29,700,573.49	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	277,356,848.00	6.31%	294,864,871.00	1.47%	299,174,804.00
2. Federal Revenues	8100-8299	200,000.00	0.00%	200,000.00	0.00%	200,000.00
3. Other State Revenues	8300-8599	7,702,436.00	(.24%)	7,683,607.00	.63%	7,731,648.00
4. Other Local Revenues	8600-8799	4,890,540.00	(1.73%)	4,805,771.00	.81%	4,844,641.00
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	(57,762,634.00)	(7.48%)	(53,443,107.00)	.73%	(53,831,709.00)
6. Total (Sum lines A1 thru A5c)		232,387,190.00	9.34%	254,101,142.00	1.58%	258,119,182.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				103,178,570.00		107,019,993.00
b. Step & Column Adjustment				1,100,000.00		1,100,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,741,423.00		1,466,808.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	103,178,570.00	3.72%	107,019,993.00	2.40%	109,588,801.00
2. Classified Salaries						
a. Base Salaries				28,117,176.00		31,473,675.00
b. Step & Column Adjustment				180,000.00		180,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				3,176,499.00		1,086,231.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,117,176.00	11.94%	31,473,675.00	4.03%	32,742,906.00
3. Employee Benefits	3000-3999	67,870,835.00	8.18%	73,421,882.00	5.87%	77,734,635.00
4. Books and Supplies	4000-4999	7,760,981.00	(46.95%)	4,117,500.00	85.43%	7,635,107.00
5. Services and Other Operating Expenditures	5000-5999	25,925,870.00	(1.22%)	25,609,910.00	6.68%	27,320,827.00
6. Capital Outlay	6000-6999	135,746.00	118.64%	294,356.00	1.97%	300,155.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	220,000.00	0.00%	220,000.00	0.00%	220,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,785,830.00)	(25.25%)	(1,334,876.00)	(3.22%)	(1,291,903.00)
9. Other Financing Uses						
a. Transfers Out	7800-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		231,423,348.00	4.06%	240,822,440.00	5.58%	254,250,528.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		963,842.00		13,278,702.00		3,868,654.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		40,828,959.60		41,792,801.60		55,071,503.60
2. Ending Fund Balance (Sum lines C and D1)		41,792,801.60		55,071,503.60		58,940,157.60
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,180,429.00		1,180,429.00		1,180,429.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	24,822,778.60		39,778,280.60		43,325,912.60
d. Assigned	9780	3,003,494.00		3,003,494.00		3,003,494.00
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	12,786,100.00		11,109,300.00		11,430,322.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		41,792,801.60		55,071,503.60		58,940,157.60
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,786,100.00		11,109,300.00		11,430,322.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		12,786,100.00		11,109,300.00		11,430,322.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
A1 is based on the State Budget factors for LCFF. B1d reflects projected salary savings, enrollment changes, retirees savings, attrition savings, cost of SPED disproportionality, STRS, PERS, H&W reflect increases in all years. 2024-25 reflect Secondary block schedule and Elementary non-split staffing costs to no longer covered COVID programs. Other adjustments reflected in the MYP are SPED services cost increase, textbook savings, SPED Disprop. costs, CSEA/GSMA settlements, transportation cost increases, Juneteenth costs, supply adjustments, carry-over reflected in 22/23. B2d reflects projected salary savings.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	28,882,366.00	(50.53%)	14,336,527.00	0.00%	14,336,527.00
3. Other State Revenues	8300-8599	92,402,427.00	(55.40%)	41,208,375.00	1.75%	41,929,773.00
4. Other Local Revenues	8600-8799	14,694,151.00	(7.81%)	13,575,821.00	0.00%	13,675,821.00
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	57,762,634.00	(7.48%)	53,443,107.00	.73%	53,831,709.00
6. Total (Sum lines A1 thru A5c)		193,841,608.00	(36.77%)	122,563,830.00	.91%	123,673,830.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				34,860,717.00		31,583,207.00
b. Step & Column Adjustment				250,000.00		250,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,527,510.00)		(1,133,681.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	34,860,717.00	(9.40%)	31,583,207.00	(2.80%)	30,699,526.00
2. Classified Salaries						
a. Base Salaries				21,190,529.00		19,542,295.00
b. Step & Column Adjustment				150,000.00		150,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,798,234.00)		(451,054.00)
e. Total Classified Salaries (Sum lines B2e thru B2d)	2000-2999	21,190,529.00	(7.78%)	19,542,295.00	(1.54%)	19,241,241.00
3. Employee Benefits	3000-3999	29,985,383.00	(8.82%)	27,340,523.00	(2.27%)	26,719,638.00
4. Books and Supplies	4000-4999	8,069,353.00	(37.45%)	5,047,025.00	(8.14%)	4,836,349.00
5. Services and Other Operating Expenditures	5000-5999	93,958,385.00	(56.20%)	41,153,436.00	(.25%)	41,052,502.00
6. Capital Outlay	6000-6999	717,887.00	(92.42%)	54,406.00	.01%	54,409.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	809,000.00	(6.35%)	757,651.00	(3.31%)	732,562.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,344,830.00	(33.53%)	893,876.00	(4.81%)	850,903.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,842,773.00	(19.09%)	3,109,062.00	(11.02%)	2,766,413.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		194,776,840.00	(33.52%)	129,481,481.00	(2.11%)	126,753,543.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(937,232.00)		(6,917,651.00)		(3,079,713.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		17,383,117.54		16,445,885.54		9,528,234.54
2. Ending Fund Balance (Sum lines C and D1)		16,445,885.54		9,528,234.54		6,448,521.54
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	16,445,885.54		9,528,234.54		6,448,521.54
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		16,445,885.54		9,528,234.54		6,448,621.54
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d and B2d reflect attrition. 2022-23 reflects carry-over budgeted. 2022-23 and 2023-24 reflect various covid related one-time funds gradually spent down. 2024-25 assumes all COVID funding has been spent. Other adjustments reflected in the MYP are SPED funding increases, SPED services cost increase, CSEA/GSMA Salary settlements.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	277,356,848.00	6.31%	294,654,871.00	1.47%	299,174,604.00
2. Federal Revenues	8100-8299	29,182,366.00	(50.19%)	14,536,527.00	0.00%	14,536,527.00
3. Other State Revenues	8300-8599	100,104,863.00	(51.16%)	48,891,982.00	1.57%	49,661,419.00
4. Other Local Revenues	8600-8799	19,584,721.00	(6.14%)	18,361,592.00	.21%	18,420,462.00
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)		426,228,798.00	(11.63%)	376,664,972.00	1.36%	381,793,012.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				138,039,287.00		138,603,200.00
b. Step & Column Adjustment				1,350,000.00		1,350,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(786,087.00)		335,127.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	138,039,287.00	.41%	138,603,200.00	1.22%	140,288,327.00
2. Classified Salaries						
a. Base Salaries				49,307,705.00		51,015,970.00
b. Step & Column Adjustment				330,000.00		330,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,378,265.00		638,177.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	49,307,705.00	3.46%	51,015,970.00	1.90%	51,984,147.00
3. Employee Benefits	3000-3999	97,856,218.00	2.97%	100,762,405.00	3.66%	104,454,273.00
4. Books and Supplies	4000-4999	15,830,334.00	(42.11%)	9,164,526.00	33.90%	12,271,456.00
5. Services and Other Operating Expenditures	5000-5999	119,884,238.00	(44.31%)	66,763,346.00	2.41%	68,373,329.00
6. Capital Outlay	6000-6999	853,633.00	(59.14%)	348,762.00	1.68%	354,584.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,029,000.00	(4.99%)	977,651.00	(2.57%)	952,562.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(441,000.00)	0.00%	(441,000.00)	0.00%	(441,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,842,773.00	(19.09%)	3,109,062.00	(11.02%)	2,766,413.00
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)		426,202,188.00	(13.12%)	370,303,921.00	2.89%	381,004,071.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		26,610.00		6,361,051.00		788,941.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		58,212,077.14		58,238,687.14		64,699,738.14
2. Ending Fund Balance (Sum lines C and D1)		58,238,687.14		64,599,738.14		65,388,679.14
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,180,429.00		1,180,429.00		1,180,429.00
b. Restricted	9740	16,445,885.54		9,528,234.54		6,448,521.54
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	24,822,778.60		39,778,280.60		43,325,912.60
d. Assigned	9780	3,003,494.00		3,003,494.00		3,003,494.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,786,100.00		11,109,300.00		11,430,322.00

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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		58,238,687.14		64,599,738.14		65,388,679.14
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
e. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,786,100.00		11,109,300.00		11,430,322.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		12,786,100.00		11,109,300.00		11,430,322.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		7,339,967.00		7,339,967.00		7,339,967.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		23,887.00		23,361.00		23,127.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		426,202,188.00		370,303,921.00		381,004,071.00
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)		426,202,188.00		370,303,921.00		381,004,071.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		12,786,065.64		11,109,117.83		11,430,122.13
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)		12,786,065.64		11,109,117.83		11,430,122.13
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	24,274.00	24,274.00	0.0%	Met
	Charter School	0.00	0.00		
	Total ADA	24,274.00	24,274.00		
1st Subsequent Year (2023-24)	District Regular	23,855.00	23,855.00	0.0%	Met
	Charter School	0.00	0.00		
	Total ADA	23,855.00	23,855.00		
2nd Subsequent Year (2024-25)	District Regular	23,332.00	23,332.00	0.0%	Met
	Charter School	0.00	0.00		
	Total ADA	23,332.00	23,332.00		

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2022-23)				
District Regular	24,455.00	24,455.00		
Charter School	0.00	0.00		
Total Enrollment	24,455.00	24,455.00	0.0%	Met
1st Subsequent Year (2023-24)				
District Regular	24,210.00	24,210.00		
Charter School	0.00	0.00		
Total Enrollment	24,210.00	24,210.00	0.0%	Met
2nd Subsequent Year (2024-25)				
District Regular	23,968.00	23,968.00		
Charter School	0.00	0.00		
Total Enrollment	23,968.00	23,968.00	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CS1, Item 3A)	
Third Prior Year (2019-20)	District Regular	24,691	25,528	96.7%
	Charter School			
	Total ADA/Enrollment	24,691	25,528	
Second Prior Year (2020-21)	District Regular	24,691	24,924	99.1%
	Charter School			
	Total ADA/Enrollment	24,691	24,924	
First Prior Year (2021-22)	District Regular	22,749	24,213	94.0%
	Charter School	0	0	
	Total ADA/Enrollment	22,749	24,213	
Historical Average Ratio:				96.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				97.1%

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

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

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		(Form A, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)	District Regular	23,667	24,455	96.8%	Met
	Charter School	0	0		
	Total ADA/Enrollment	23,667	24,455		
1st Subsequent Year (2023-24)	District Regular	23,361	24,210	96.5%	Met
	Charter School	0	0		
	Total ADA/Enrollment	23,361	24,210		
2nd Subsequent Year (2024-25)	District Regular	23,127	23,968	96.5%	Met
	Charter School	0	0		
	Total ADA/Enrollment	23,127	23,968		

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2022-23)	276,759,201.00		
1st Subsequent Year (2023-24)	286,233,925.00	294,854,871.00	3.0%	Not Met
2nd Subsequent Year (2024-25)	291,306,510.00	299,174,604.00	2.7%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

2023-24 COLA increased from 5.38% to 8.13% in Governor's January Budget.

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)	190,492,254.68	
Second Prior Year (2020-21)	190,119,091.24	212,035,234.75	89.7%
First Prior Year (2021-22)	194,812,344.00	220,795,097.00	88.3%
	Historical Average Ratio:		89.8%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.8% to 92.8%	86.8% to 92.9%	86.8% to 92.8%

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)			Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2022-23)	199,166,581.00	231,423,348.00	86.1%	Not Met
1st Subsequent Year (2023-24)	211,915,550.00	240,822,440.00	88.0%	Met
2nd Subsequent Year (2024-25)	220,066,342.00	254,250,528.00	86.6%	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)

2022-23 Total Expenditures reflect prior year carry-overs, thereby pulling down the ratio. While not significant, 2022-23 and 2024-25 were only slightly outside of the standard percentage, in the not met category.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2022-23)	28,109,478.00	29,182,366.00	3.8%	No
1st Subsequent Year (2023-24)	14,536,527.00	14,536,527.00	0.0%	No
2nd Subsequent Year (2024-25)	14,536,527.00	14,536,527.00	0.0%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	99,657,997.00	100,104,863.00	.4%	No
1st Subsequent Year (2023-24)	48,891,982.00	48,891,982.00	0.0%	No
2nd Subsequent Year (2024-25)	48,661,419.00	49,681,419.00	0.0%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	19,183,383.00	19,584,721.00	2.1%	No
1st Subsequent Year (2023-24)	18,381,592.00	18,381,592.00	0.0%	No
2nd Subsequent Year (2024-25)	18,420,462.00	18,420,462.00	0.0%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	21,433,103.00	15,830,334.00	-26.1%	Yes
1st Subsequent Year (2023-24)	8,814,525.00	9,164,525.00	4.0%	No
2nd Subsequent Year (2024-25)	11,921,456.00	12,271,456.00	2.9%	No

Explanation:
(required if Yes)

2022-23 = 2nd Interim IP2 Projection reflects estimated actual projected savings.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	116,014,521.00	119,884,238.00	3.3%	No
1st Subsequent Year (2023-24)	65,003,347.00	66,763,346.00	2.7%	No
2nd Subsequent Year (2024-25)	66,513,328.00	68,373,329.00	2.6%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	146,950,858.00	148,871,950.00	1.3%	Met
1st Subsequent Year (2023-24)	81,810,101.00	81,810,101.00	0.0%	Met
2nd Subsequent Year (2024-25)	82,618,408.00	82,618,408.00	0.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	137,447,624.00	135,714,572.00	-1.3%	Met
1st Subsequent Year (2023-24)	73,817,872.00	75,927,871.00	2.9%	Met
2nd Subsequent Year (2024-25)	78,534,784.00	80,644,785.00	2.7%	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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

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

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

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

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

7. CRITERION: Facilities Maintenance

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

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statutes exclude the following resource codes from the total general fund expenditures calculation: 3210, 3212, 3213, 3214, 3215, 3216, 3218, 3219, 5316, 7027, and 7890.

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

	Required Minimum Contribution	Second Interim Contribution	
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	9,787,555.95	10,057,885.00	Met
2. First Interim Contribution (Information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		10,057,885.00	

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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line B)	3.0%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage)	1.0%	1.0%	1.0%

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 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
	Current Year (2022-23)	963,842.00		
1st Subsequent Year (2023-24)	13,278,702.00	240,822,440.00	N/A	Met
2nd Subsequent Year (2024-25)	3,868,664.00	254,250,528.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2) (Form MYPI, Line D2)		
Current Year (2022-23)	58,238,687.14		Met
1st Subsequent Year (2023-24)	64,599,738.14		Met
2nd Subsequent Year (2024-25)	65,388,679.14		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)	51,189,162.49		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	23,667.00	23,361.00	23,127.00
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	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, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	7,339,967.00	7,339,967.00	7,339,967.00

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)	426,202,188.00	370,303,921.00	381,004,071.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	426,202,188.00	370,303,921.00	381,004,071.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	12,786,065.64	11,109,117.63	11,430,122.13

- 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
12,786,065.64	11,109,117.63	11,430,122.13

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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	12,786,100.00	11,109,300.00	11,430,322.00
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)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9780) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	12,786,100.00	11,109,300.00	11,430,322.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	12,786,065.64	11,109,117.63	11,430,122.13
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

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 first interim projections.

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(57,762,634.00)	(57,762,634.00)	0.0%	0.00	Met
1st Subsequent Year (2023-24)	(53,443,107.00)	(53,443,107.00)	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	(53,831,709.00)	(53,831,709.00)	0.0%	0.00	Met
1b. Transfers In, General Fund *					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2022-23)	3,842,773.00	3,842,773.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	3,109,062.00	3,109,062.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	2,766,413.00	2,766,413.00	0.0%	0.00	Met
1d. Capital Project Cost Overruns					
Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?			No		

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

- 1. a. Does your district have long-term (multi-year) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multi-year) commitments been incurred since first interim projections? No
- 2. If Yes to Item 1a, list (or update) all new and existing multi-year commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	19	Property Tax	Measure K and Measure S	447,746,123
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
City of Glendale Loan	2	Central RDA Funds	7,439	308,204
CREBS	13	Fund 40.1 RDA Funds	7,439	11,127,080
TOTAL:				459,181,497

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				
General Obligation Bonds	20,820,600	22,554,380	22,637,040	22,244,671
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
City of Glendale Loan	279,000	301,000	20,314	0
CREBS	1,309,821	1,301,884	1,294,685	1,286,771
Total Annual Payments:	22,409,421	24,157,064	23,952,039	23,531,442

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

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

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Increases are primarily existing G.O. Bond payment schedule (no new loans)

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

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

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

No

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

Explanation:
(Required if Yes)

87. **Unfunded Liabilities**

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

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

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

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

Yes

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

No

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

No

2 OPEB Liabilities	First Interim (Form 01CSI, Item S7A)		Second Interim	
	a. Total OPEB liability	116,076,423.00		116,076,423.00
b. OPEB plan(s) fiduciary net position (if applicable)	116,076,423.00		116,076,423.00	
c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00		0.00	

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

Actuarial	Actuarial
Jun 30, 2022	Jun 30, 2022

3 OPEB Contributions	First Interim (Form 01CSI, Item S7A)		Second Interim	
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method			
Current Year (2022-23)	4,493,483.00		4,493,483.00	
1st Subsequent Year (2023-24)	4,493,483.00		4,493,483.00	
2nd Subsequent Year (2024-25)	4,493,483.00		4,493,483.00	

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)	2,616,646.00	2,660,078.00
1st Subsequent Year (2023-24)	2,616,646.00	2,660,078.00
2nd Subsequent Year (2024-25)	2,616,646.00	2,660,078.00

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

Current Year (2022-23)	2,769,690.00	2,769,690.00
1st Subsequent Year (2023-24)	2,769,690.00	2,769,690.00
2nd Subsequent Year (2024-25)	2,769,690.00	2,769,690.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)	115	115
1st Subsequent Year (2023-24)	115	115
2nd Subsequent Year (2024-25)	115	115

4. Comments:



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

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3 Self-Insurance Contributions

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2022-23)		
1st Subsequent Year (2023-24)		
2nd Subsequent Year (2024-25)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2022-23)		
1st Subsequent Year (2023-24)		
2nd Subsequent Year (2024-25)		

4 Comments:

Health and Welfare is fully insured. Workers Comp is currently "dollar-one" coverage. Pre 2005 workers comp are self insured (minor programs). Property and Liability insurance is in a JPA.

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,285.0	1,230.0	1,225.0	1,220.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

[]

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

[]

If Yes, date of Superintendent and CBO certification:

[]

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

n/a

If Yes, date of budget revision board adoption:

[]

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 1,493,307

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
7. Amount Included for any tentative salary schedule increases	0	0	0

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are costs of H&W benefit changes included in the Interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	28,250,000	30,510,000	33,000,000
3. Percent of H&W cost paid by employer	99.0%	99.0%	99.0%
4. Percent projected change in H&W cost over prior year	8.0%	8.0%	8.0%

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

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

	No		
--	----	--	--

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are step & column adjustments included in the Interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	1,350,000	1,350,000	1,350,000
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are savings from attrition included in the Interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the Interim and MYPs?	Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Yes

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	999.0	999.0	999.0	999.0

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

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

No

If Yes, complete questions 8 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

--	--	--

One Year Agreement

Total cost of salary settlement
% change in salary schedule from prior year

or

Multiyear Agreement

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

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

Negotiations Not Settled

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

602,454

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

7. Amount included for any tentative salary schedule increases

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

Classified (Non-management) 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?	Yes	Yes	Yes
2. Total cost of H&W benefits	14,130,000	15,260,000	16,500,000
3. Percent of H&W cost paid by employer	99.0%	99.0%	99.0%
4. Percent projected change in H&W cost over prior year	8.0%	8.0%	8.0%

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

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

No		
----	--	--

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are step & column adjustments included in the Interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	330,000	330,000	330,000
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

	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?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the Interim and MYPs?	Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

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

No

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	198.0	199.0	199.0	199.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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")

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

324,960

4. Amount included for any tentative salary schedule increases

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Amount included for any tentative salary schedule increases	0	0	0

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	4,710,000	5,090,000	5,500,000
Percent of H&W cost paid by employer	99.0%	99.0%	99.0%
Percent projected change in H&W cost over prior year	8.0%	8.0%	8.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	100,000	100,000	100,000
Percent change in step and column over prior year	1.0%	1.0%	1.0%

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Are costs of other benefits included in the interim and MYPs?	No	No	No
Total cost of other benefits	0	0	0
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

The District has a new CFO, hired July 2022.

Second Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2022-23 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									2,637.00
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	4,104,725.00	155,784.00	433,688.00	79,266.00	934,474.00	15,435,720.00		21,143,657.00
2000-2999	Classified Salaries	1,257,402.00	104,397.00	0.00	0.00	107,720.00	12,635,098.00		14,104,617.00
3000-3999	Employee Benefits	2,452,625.00	112,060.00	168,702.00	35,934.00	519,364.00	14,635,473.00		17,924,158.00
4000-4999	Books and Supplies	47,045.00	62,000.00	970.00	28,420.00	29,862.00	313,515.00		481,812.00
5000-5999	Services and Other Operating Expenditures	3,980,465.00	138,450.00	2,425.00	56,475.00	34,083.00	31,613,217.00		35,825,115.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	1,940.00	0.00	0.00	0.00	2,000.00	17,000.00		20,940.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,844,202.00	572,691.00	605,785.00	200,095.00	1,627,503.00	74,650,023.00	0.00	89,500,299.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	7,380.00	4,197.00	29,984.00		41,561.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	7,380.00	4,197.00	29,984.00	0.00	41,561.00
	TOTAL COSTS	11,844,202.00	572,691.00	605,785.00	207,475.00	1,631,700.00	74,680,007.00	0.00	89,541,860.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	4,082,516.00	155,784.00	433,688.00	79,266.00	420,471.00	15,382,336.00		20,554,061.00
2000-2999	Classified Salaries	1,257,402.00	104,397.00	0.00	0.00	38,436.00	10,698,907.00		12,099,142.00
3000-3999	Employee Benefits	2,441,951.00	112,060.00	168,702.00	35,934.00	248,977.00	13,241,316.00		16,248,940.00
4000-4999	Books and Supplies	47,045.00	62,000.00	970.00	28,420.00	20,387.00	311,715.00		470,537.00
5000-5999	Services and Other Operating Expenditures	3,976,465.00	138,450.00	2,425.00	56,475.00	27,905.00	31,338,255.00		35,539,975.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	1,940.00	0.00	0.00	0.00	2,000.00	17,000.00		20,940.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,807,319.00	572,691.00	605,785.00	200,095.00	758,176.00	70,989,529.00	0.00	84,933,595.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	7,380.00	0.00	18,056.00		25,436.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	7,380.00	0.00	18,056.00	0.00	25,436.00
	TOTAL BEFORE OBJECT 8980	11,807,319.00	572,691.00	605,785.00	207,475.00	758,176.00	71,007,585.00	0.00	84,959,031.00

Second Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2022-23 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								84,959,031.00
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	112,164.00	0.00	0.00	0.00	0.00	599,295.00		711,459.00
2000-2999	Classified Salaries	23,857.00	0.00	0.00	0.00	0.00	4,636,190.00		4,660,047.00
3000-3999	Employee Benefits	66,461.00	0.00	0.00	0.00	0.00	3,131,795.00		3,198,256.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	13,082.00	18,385.00		31,467.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	40,000.00	1,159.00	5,420,155.00		5,461,314.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	2,000.00	0.00		2,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	202,482.00	0.00	0.00	40,000.00	16,241.00	13,805,820.00	0.00	14,064,543.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	5,681.00		5,681.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	5,681.00	0.00	5,681.00
	TOTAL BEFORE OBJECT 8980	202,482.00	0.00	0.00	40,000.00	16,241.00	13,811,501.00	0.00	14,070,224.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								45,299,013.00
	TOTAL COSTS								59,369,237.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Second Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2021-22 Actual Expenditures by LEA (LA-1)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT									2,637.00
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	3,960,182.18	155,781.00	529,313.59	86,415.14	636,631.97	14,952,360.26	0.00	20,320,683.54
2000-2999	Classified Salaries	1,004,705.00	99,455.19	0.00	0.00	65,590.63	10,796,665.29	0.00	11,966,416.11
3000-3999	Employee Benefits	2,615,418.44	129,432.56	272,047.46	44,374.53	462,224.97	15,163,112.08	0.00	18,686,610.04
4000-4999	Books and Supplies	82,423.41	6,456.91	0.00	0.00	21,340.96	316,367.89	0.00	426,589.17
5000-5999	Services and Other Operating Expenditures	5,716,066.16	91,751.36	120.71	42,353.84	32,554.96	20,778,856.59	0.00	26,661,703.62
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	68,490.09	0.00	68,490.09
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	13,378,795.19	482,877.02	801,481.76	173,143.51	1,218,342.89	62,075,852.20	0.00	78,130,492.57
7310	Transfers of Indirect Costs	0.00	0.00	0.00	4,323.49	0.00	18,071.97	0.00	22,395.46
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	12,026,579.01							12,026,579.01
	Total Indirect Costs	0.00	0.00	0.00	4,323.49	0.00	18,071.97	0.00	22,395.46
	TOTAL COSTS	13,378,795.19	482,877.02	801,481.76	177,467.00	1,218,342.89	62,093,924.17	0.00	78,152,888.03
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)									
1000-1999	Certificated Salaries	22,208.28	0.00	0.00	0.00	218,590.57	757,429.47	0.00	998,228.32
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	65,590.63	1,729,943.66	0.00	1,795,534.29
3000-3999	Employee Benefits	10,290.28	0.00	0.00	0.00	133,596.28	1,636,319.79	0.00	1,780,206.35
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	7,592.32	95,104.16	0.00	102,696.48
5000-5999	Services and Other Operating Expenditures	2,689.61	0.00	0.00	0.00	975.00	1,113,383.63	0.00	1,117,048.24
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	35,188.17	0.00	0.00	0.00	426,344.80	5,332,180.71	0.00	5,793,713.68
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	7,960.40	0.00	7,960.40
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	7,960.40	0.00	7,960.40
	TOTAL BEFORE OBJECT 8980	35,188.17	0.00	0.00	0.00	426,344.80	5,340,141.11	0.00	5,801,674.08

Second Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2021-22 Actual Expenditures by LEA (LA-4)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								5,801,674.08
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	3,937,973.90	155,781.00	529,313.59	86,415.14	418,040.80	14,194,930.79	0.00	19,322,455.22
2000-2999	Classified Salaries	1,004,705.00	99,455.19	0.00	0.00	0.00	9,066,721.63	0.00	10,170,881.82
3000-3999	Employee Benefits	2,605,128.16	129,432.56	272,047.46	44,374.53	328,628.59	13,526,792.29	0.00	16,906,403.59
4000-4999	Books and Supplies	82,423.41	6,456.91	0.00	0.00	13,748.64	221,263.73	0.00	323,892.69
5000-5999	Services and Other Operating Expenditures	5,713,376.55	91,751.36	120.71	42,353.84	31,579.96	19,665,472.96	0.00	25,544,655.38
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	68,490.09	0.00	68,490.09
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	13,343,607.02	482,877.02	801,481.76	173,143.51	791,997.99	56,743,671.49	0.00	72,336,778.79
7310	Transfers of Indirect Costs	0.00	0.00	0.00	4,323.49	0.00	10,111.57	0.00	14,435.06
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	12,026,579.01							12,026,579.01
	Total Indirect Costs	0.00	0.00	0.00	4,323.49	0.00	10,111.57	0.00	14,435.06
	TOTAL BEFORE OBJECT 8980	13,343,607.02	482,877.02	801,481.76	177,467.00	791,997.99	56,753,783.06	0.00	72,351,213.85
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
	TOTAL COSTS								72,351,213.85
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	118,181.29	0.00	0.00	0.00	0.00	0.00	0.00	118,181.29
2000-2999	Classified Salaries	22,724.00	0.00	0.00	0.00	0.00	4,056,419.30	0.00	4,079,143.30
3000-3999	Employee Benefits	64,978.88	0.00	0.00	0.00	0.00	2,619,861.16	0.00	2,684,840.04
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	9,676.38	16,606.06	0.00	26,282.44
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	4,188,806.75	0.00	4,188,806.75
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	205,884.17	0.00	0.00	0.00	9,676.38	10,881,693.27	0.00	11,097,253.82

Second Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2021-22 Actual Expenditures by LEA (LA-1)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	205,884.17	0.00	0.00	0.00	9,676.38	10,881,693.27	0.00	11,097,253.82
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								32,863,215.97
	TOTAL COSTS								43,960,469.79

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Second Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-J)

SELPA: Foothill (DJ)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-J worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2022-23 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

High Cost Students Exited NPS

	State and Local	Local Only
High Cost Students Exited NPS	682,603.47	464,716.44
Total exempt reductions	682,603.47	464,716.44

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Second Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: Foothill (DJ)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resources 3305 and 3310)	_____	_____
Increase in funding (if difference is positive)	0.00	_____
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	_____

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) _____ (c)

Available for MOE reduction. (line (a) minus line (c), zero if negative) _____ 0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction). _____

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). _____ (e)

Available to set aside for EIS (line (b) minus line (e), zero if negative) _____ 0.00 (f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:

Second Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: Foothill (DJ)

SECTION 3

Column A	Column B	Column C
Projected Exps. (LP-I Worksheet) FY 2022-23	Actual Expenditures Comparison Year FY 2021-22	Difference (A - B)
89,541,860.00		
4,582,829.00		
84,959,031.00	72,351,213.85	
	12,026,579.01	
	84,377,792.86	
	682,603.47	
	0.00	
84,959,031.00	83,695,189.39	1,263,841.61

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources
- c. Expenditures paid from state and local sources
- Add/Less: Adjustments and/or PCRA required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation
- Less: Exempt reduction(s) from SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from state and local sources

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

Projected Exps. FY 2022-23	Comparison Year FY 2021-22	Difference
89,541,860.00		
4,582,829.00		

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources

Second Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-1)

SELPA: Foothill (DJ)

c. Expenditures paid from state and local sources	84,959,031.00	72,351,213.85	
Add/Less: Adjustments and/or PCRA required for MOE calculation		12,026,579.01	
Comparison year's expenditures, adjusted for MOE calculation		<u>84,377,792.86</u>	
Less: Exempt reduction(s) from SECTION 1		682,603.47	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	<u>84,959,031.00</u>	<u>83,695,189.39</u>	
d. Special education unduplicated pupil count	2,637.00	2,637.00	
e. Per capita state and local expenditures (A2c/A2d)	<u>32,218.06</u>	<u>31,738.79</u>	<u>479.27</u>

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps.	Comparison Year	Difference
	FY 2022-23	FY 2021-22	
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on local expenditures only.			
a. Expenditures paid from local sources	59,369,237.00	43,960,469.79	
Add/Less: Adjustments required for MOE calculation			
Comparison year's expenditures, adjusted for MOE calculation		<u>43,960,469.79</u>	
Less: Exempt reduction(s) from SECTION 1		464,716.44	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>59,369,237.00</u>	<u>43,495,753.35</u>	<u>15,873,483.65</u>

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

	Projected Exps.	Comparison Year	Difference
	FY 2022-23	FY 2021-22	
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	59,369,237.00	43,960,469.79	

Second Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

SELPA:

Foothill (DJ)

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

		43,960,469.79	
		464,716.44	
		0.00	
	59,369,237.00	43,495,753.35	
	2,637.00	2,637.00	
	22,513.93	16,494.41	6,019.52

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Amounts must be entered in Column B for both sections 3.A and 3.B; if no costs, enter 0.

Craig Larimer

Contact Name

Financial Analyst

Title

(818) 241-3111

Telephone Number

CLarimer@gusd.net

E-mail Address

Second Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2022-23 Projected Expenditures by SELPA (SP-I)

SELPA: Foothill (DJ)

Object Code	Description	Glendale Unified (DJ00)	Burbank Unified (DJ01)	La Canada Unified (DJ02)	Adjustments*	Total
TOTAL PROJECTED EXPENDITURES - All Sources						
1000-1999	Certificated Salaries	21,143,657.00				21,143,657.00
2000-2999	Classified Salaries	14,104,617.00				14,104,617.00
3000-3999	Employee Benefits	17,924,158.00				17,924,158.00
4000-4999	Books and Supplies	481,812.00				481,812.00
5000-5999	Services and Other Operating Expenditures	35,825,115.00				35,825,115.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	20,940.00				20,940.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	89,500,299.00	0.00	0.00	0.00	89,500,299.00
7310	Transfers of Indirect Costs	41,561.00				41,561.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	41,561.00	0.00	0.00	0.00	41,561.00
	TOTAL COSTS	89,541,860.00	0.00	0.00	0.00	89,541,860.00
PROJECTED EXPENDITURES - State and Local Sources						
1000-1999	Certificated Salaries	20,554,061.00				20,554,061.00
2000-2999	Classified Salaries	12,099,142.00				12,099,142.00
3000-3999	Employee Benefits	16,248,940.00				16,248,940.00
4000-4999	Books and Supplies	470,537.00				470,537.00
5000-5999	Services and Other Operating Expenditures	35,539,975.00				35,539,975.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	20,940.00				20,940.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	84,933,595.00	0.00	0.00	0.00	84,933,595.00
7310	Transfers of Indirect Costs	25,436.00				25,436.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	25,436.00	0.00	0.00	0.00	25,436.00
	TOTAL BEFORE OBJECT 8980	84,959,031.00	0.00	0.00	0.00	84,959,031.00

Second Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2022-23 Projected Expenditures by SELPA (SP-I)

SELPA: Foothill (DJ)

Object Code	Description	Glendale Unified (DJ00)	Burbank Unified (DJ01)	La Canada Unified (DJ02)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources	0.00				0.00
	TOTAL COSTS	84,959,031.00	0.00	0.00	0.00	84,959,031.00
PROJECTED EXPENDITURES - Local Sources						
1000-1999	Certificated Salaries	711,459.00				711,459.00
2000-2999	Classified Salaries	4,660,047.00				4,660,047.00
3000-3999	Employee Benefits	3,198,256.00				3,198,256.00
4000-4999	Books and Supplies	31,467.00				31,467.00
5000-5999	Services and Other Operating Expenditures	5,461,314.00				5,461,314.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	2,000.00				2,000.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	14,064,543.00	0.00	0.00	0.00	14,064,543.00
7310	Transfers of Indirect Costs	5,681.00				5,681.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	5,681.00	0.00	0.00	0.00	5,681.00
	TOTAL BEFORE OBJECT 8980	14,070,224.00	0.00	0.00	0.00	14,070,224.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources	45,299,013.00				45,299,013.00
	TOTAL COSTS	59,369,237.00	0.00	0.00	0.00	59,369,237.00
UNDUPLICATED PUPIL COUNT		2,637.00				2,637.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.