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# **SAN DIEGO UNIFIED SCHOOL DISTRICT**

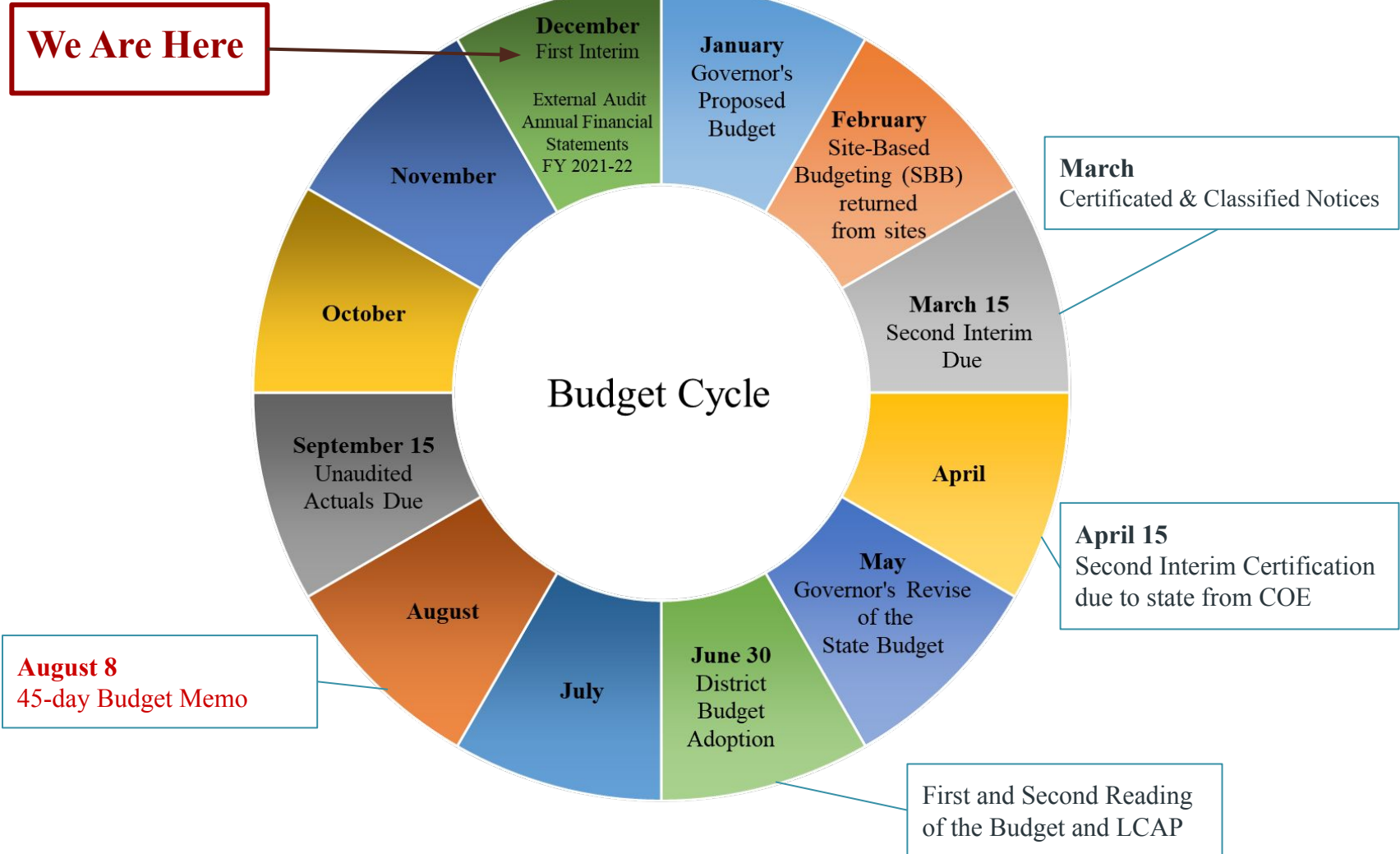
## **2022-23 First Interim Financial Report**

Board of Education  
December 13, 2022





# Budget Development Timeline





# Projections Guidance

- Guidance on the multi-year calculations and projections is provided by the California Department of Education (CDE) and provided directly by the San Diego County Office of Education (SDCOE).
- The CDE and SDCOE are the legal overseers of district budgets, which make following their guidance a recommended approach.





# Multi-Year Budget Projections as Adopted on June 28, 2022 - General Fund Unrestricted

DESCRIPTION	2021-22 Estimated Actuals	2022-23 Budget Adoption	2023-24 PROJECTION	2024-25 PROJECTION
<b>Beginning Balance</b>	\$105,007,841	\$106,615,761	\$56,249,540	\$42,887,028
<b>Revenues</b>	1,138,237,677	1,155,462,843	1,175,054,913	1,171,279,153
<b>Expenditures</b>	-868,012,048	-911,744,212	-920,390,907	-1,053,248,561
<b>Budget Shortfall 2023-24</b>		-	38,138,223	-
<b>Budget Shortfall 2024-25</b>			-	194,276,031
<b>TOTAL EXPENDITURES</b>	-868,012,048	-911,744,212	-882,252,684	-858,972,530
<b>Other Sources/Uses</b>	-268,617,709	-294,084,852	-306,164,741	-315,201,623
<b>Ending Balance</b>	<b>\$106,615,761</b>	<b>\$56,249,540</b>	<b>\$42,887,028</b>	<b>\$39,992,028</b>
<b>Reserves</b>				
<b>Reserve for Projected Shortfall</b>	67,725,733	10,744,512	-	-
<b>School Site Ending Balances</b>	2,000,000	2,000,000	2,000,000	2,000,000
<b>Misc. Required Reserves (Economic Uncertainties, Prepaids, Stores, Revolving Cash)</b>	36,890,028	43,505,028	40,887,028	37,992,028
<b>Total Reserves</b>	\$106,615,761	\$56,249,540	\$42,887,028	\$39,992,028
<b>Reserve (Shortfall) /Surplus</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



# Changes Based on Final State Budget

	2022/23	2023/24	2024/25
<b>Revenue- General Fund Unrestricted</b>			
Local Control Funding Formula (LCFF)	\$86M	\$79M	\$69M
Transportation	\$14M	\$14M	\$14M
<b>Revenue (one-time)- General Fund Restricted</b>			
Learning Recovery Grant (thru 2027/28)	\$119.8M	\$0	\$0
Arts, Music & Instructional Materials Discretionary Block Grant (thru 2025/26)	\$57.0M	\$0	\$0

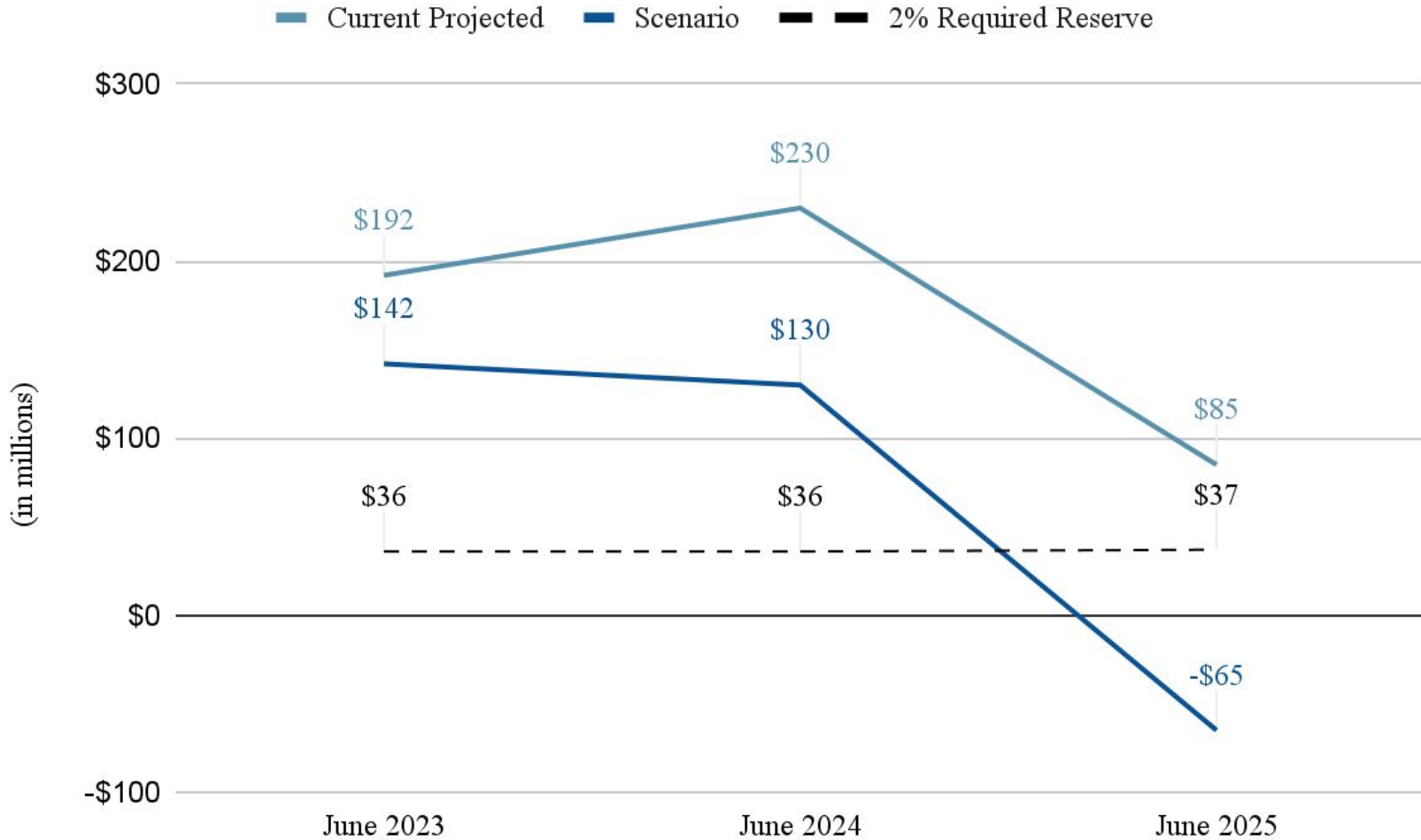


# Multi-Year Budget Projections - First Interim General Fund Unrestricted (GFU)

DESCRIPTION	2021-22 Unaudited Actuals	2022-23 First Interim	2023-24 PROJECTION	2024-25 PROJECTION
<b>Beginning Balance</b>				
<b>Unaudited Actuals</b>	\$105,009,333	\$117,367,528	\$192,796,378	\$230,201,878
<b>Other Restatement</b>	(1,570)	198,320		
<b>Total Beginning Balance</b>	\$105,007,763	\$117,565,848	\$192,796,378	\$230,201,878
<b>Revenues</b>	1,135,594,572	1,254,481,196	1,266,995,956	1,252,546,361
<b>Expenditures</b>	(880,620,013)	(919,285,239)	(950,255,211)	(1,088,307,085)
<b>Budget Shortfall 2023-24</b>			-	-
<b>Budget Shortfall 2024-25</b>				-
<b>TOTAL EXPENDITURES</b>	(880,620,013)	(919,285,239)	(950,255,211)	(1,088,307,085)
<b>Other Sources/Uses</b>	(242,614,791)	(259,965,427)	(279,335,245)	(309,383,973)
<b>Ending Balance</b>	\$117,367,528	\$192,796,378	\$230,201,878	\$85,057,181
<b>Reserves</b>				
<b>Reserve for Projected Shortfall</b>	75,864,661	151,695,350	188,715,850	43,424,153
<b>School Site Ending Balances</b>	3,366,673	2,000,000	2,000,000	2,000,000
<b>Misc. Required Reserves (Economic Uncertainties, Prepaids, Stores, Revolving Cash)</b>	38,136,194	39,101,028	39,486,028	39,622,028
<b>Total Reserves</b>		\$192,796,378	\$230,201,878	\$85,057,181
<b>Reserve (Shortfall) /Surplus</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



# Unrestricted Fund Balance



The scenario line reflects the impact of an increase of \$50M in recurring expenditures beginning 2022-23. As a result, \$102M of budget solutions will need to be identified in 2024-25.



# General Fund Multi-Year Assumptions Revenues

Description	2022-23	2023-24	2024-25
<b>LCFF/State Funding Model</b>			
Funded ADA*	95,269	91,032	86,295
Enrollment**	94,882	93,459	92,057
COLA	6.56%	5.38%	4.02%
Federal: Impact Aid	\$10.0M	\$10.0M	\$10.0M
<b>Other State</b>			
Mandated Block Grant	\$4.3M	\$4.4M	\$4.4M
Lottery (GFU \$170; GFR \$67)	\$237/ADA	\$237/ADA	\$237/ADA
Transfers In	\$23.6M	\$22.7M	\$21.7M

\*Three year rolling ADA average

\*\*Enrollment excludes infants, early childhood special education, state preschool, and charter students





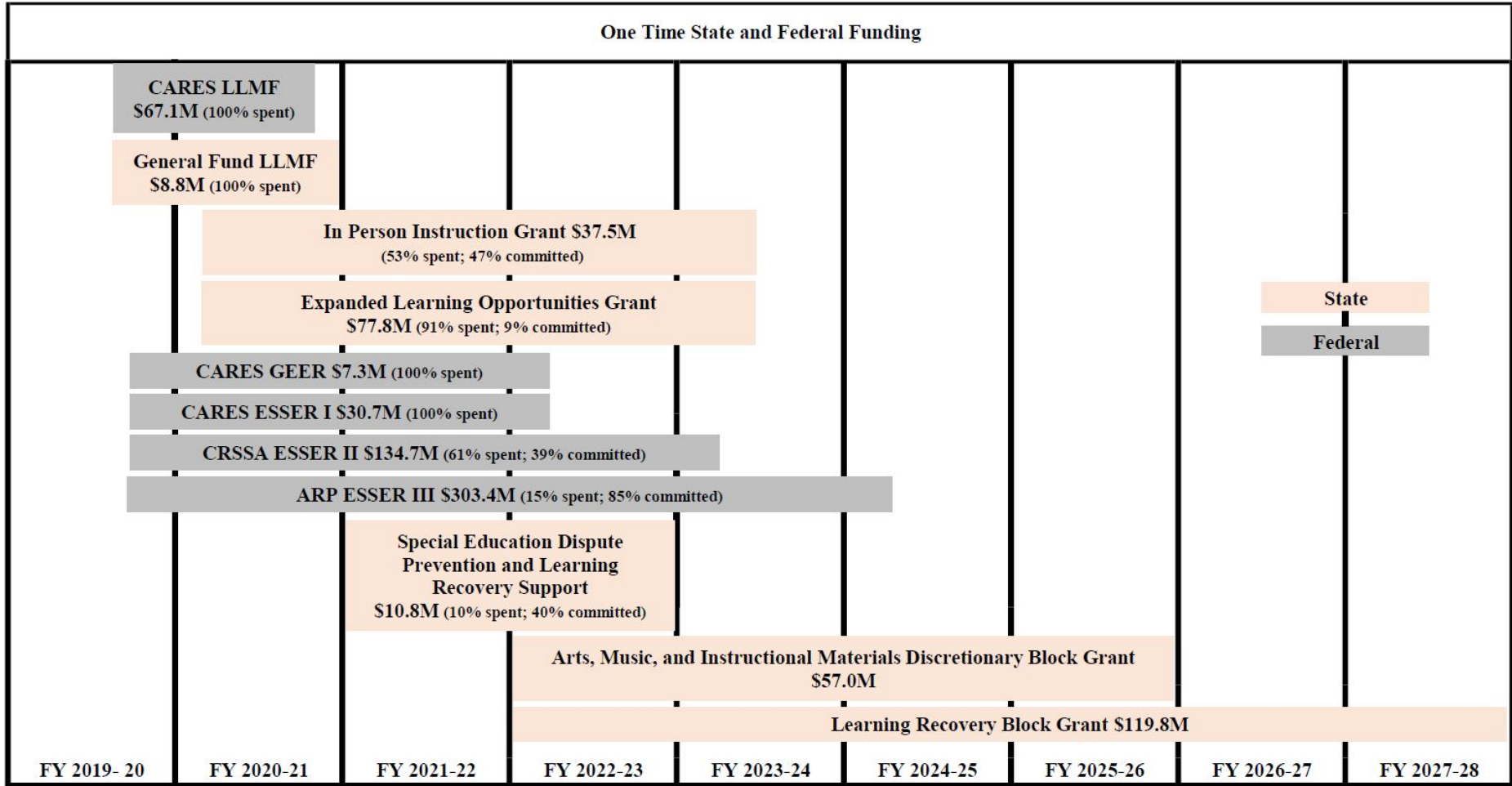
# General Fund Multi-Year Assumptions Expenditure

Description	2022-23	2023-24	2024-25
<b>Salaries and Benefits</b>			
Step and Column: Certificated/Classified*	1.86% /0.73%	1.87% /1.47%	1.87% /1.47%
Salary Increase	0.0%	0.0%	0.0%
One-Time Off-Schedule Payment	4.5%	0.0%	0.0%
STRS	19.10%	19.10%	19.10%
PERS	25.37%	25.20%	24.60%
Health & Welfare Premiums*	5.00%	5.00%	5.00%
Materials & Supplies (Consumer Price Index-CPI)*	5.75%	2.58%	2.20%
Utilities	\$33.1M	\$33.3M	\$34.8M
Board Solutions/Budget Shortfall	-	-	-
<b>Contributions</b>			
Special Education	\$225.8M	\$239.4M	\$260.5M
Restricted Routine Maintenance (RRM)	\$46.6M	\$47.8M	\$53.2M

\*Year over year increase



# State and Federal Funding





# LAO Update

- On November 16, 2022 the Legislative Analyst’s Office (LAO) announced a fiscal picture for K-12 education.
- Warnings include high inflation and ongoing interest rate hikes.
- Warned that the likelihood of a “soft landing is remote” and the likelihood of a mild recession over the next few years.
- While the LAO projects a brief downturn in revenue followed by increases in out years, the possibility of a deeper recession remains.



# Potential Shifts

- Governor's Budget released in January
- Collective bargaining
- Strategic staffing of certificated/classified as needed in March
- Additional unexpected costs or revenues
- Minimum wage
- Individuals with Disabilities Act (IDEA) Costs
- Program Costs (i.e. Early Childhood Education)
- Universal Transitional Kindergarten (UTK)
- Declining Enrollment/Average Daily Attendance
- Proposition 28- Art and Music K-12 Education Funding Initiative
- Inflation
- Home-to-School Transportation AB181/185



# Summary

- District's current and two subsequent year's are positive (healthy fund balance).
- In recent years, the state and federal governments have appropriated significant one-time funding that has helped us fund programs that supported meeting the needs of our learners.
- Districts across the state are reviewing their compensation packages and their collective bargaining agreement to stay competitive.
- We should be mindful that as we look to continue programs currently funded with one-time monies that unless we receive additional ongoing funding, our structural deficit will be impacted if not managed prudently.



# Recommended Board Action

- Approve the First Interim Financial Report and Resolution Reflecting the District's Financial Status from July 1 through October 31, 2022.
- Certify that the District's Projected Financial Outlook for the current and subsequent two years is Positive.



# Questions and Comments



San Diego Unified School District

First Interim Report  
For the Fiscal Year 2022-23  
December 13, 2022

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NOTICE OF CRITERIA AND STANDARDS REVIEW: This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed:   
District Superintendent or Designee

Date: 12-13-2022

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

To the County Superintendent of Schools:

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

Meeting Date: December 13, 2022

Signed:   
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: W. Drew Rowlands

Telephone: 619/260-5460

Title: Chief Business Officer

E-mail: drowlands@sandi.net

Criteria and Standards Review Summary

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,100,934,878.00	1,187,775,530.00	119,481,609.75	1,187,775,530.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	20,996,263.00	35,793,959.00	189,601.18	35,207,799.00	(586,160.00)	-1.6%
4) Other Local Revenue		8600-8799	23,531,702.00	18,915,366.00	5,893,019.51	21,497,867.00	2,582,501.00	13.7%
5) TOTAL, REVENUES			1,155,462,843.00	1,252,484,855.00	125,564,230.44	1,254,481,196.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	457,886,221.00	465,779,243.00	136,939,498.80	466,244,967.00	(465,724.00)	-0.1%
2) Classified Salaries		2000-2999	116,232,912.00	116,572,236.00	36,333,809.95	117,120,040.00	(547,804.00)	-0.5%
3) Employee Benefits		3000-3999	290,102,115.00	292,944,556.62	72,890,372.71	281,348,355.00	11,596,201.62	4.0%
4) Books and Supplies		4000-4999	14,729,896.00	20,320,475.25	3,797,830.17	19,435,939.00	884,536.25	4.4%
5) Services and Other Operating Expenditures		5000-5999	47,552,077.00	47,801,375.13	7,886,781.69	47,931,446.00	(130,070.87)	-0.3%
6) Capital Outlay		6000-6999	115,352.00	813,915.00	275,309.57	810,746.00	3,169.00	0.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,738,600.00	2,738,600.00	634,546.00	2,738,600.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(17,612,961.00)	(18,228,297.00)	(4,169,633.31)	(16,344,854.00)	(1,883,443.00)	10.3%
9) TOTAL, EXPENDITURES			911,744,212.00	928,742,104.00	254,588,515.58	919,285,239.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			243,718,631.00	323,742,751.00	(129,024,285.14)	335,195,957.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	22,734,680.00	23,569,680.00	1,939,855.00	23,569,680.00	0.00	0.0%
b) Transfers Out		7600-7629	9,356,868.00	9,356,868.00	9,357,368.00	9,356,868.00	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	(307,462,664.00)	(307,462,664.00)	0.00	(274,178,239.00)	33,284,425.00	-10.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(294,084,852.00)	(293,249,852.00)	(7,417,513.00)	(259,965,427.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			(50,366,221.00)	30,492,899.00	(136,441,798.14)	75,230,530.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	106,615,761.00	117,367,524.00		117,367,527.00	3.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			106,615,761.00	117,367,524.00		117,367,527.00		
d) Other Restatements		9795	0.00	177,360.00		198,321.00	20,961.00	11.8%
e) Adjusted Beginning Balance (F1c + F1d)			106,615,761.00	117,544,884.00		117,565,848.00		
2) Ending Balance, June 30 (E + F1e)			56,249,540.00	148,037,783.00		192,796,378.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	57,800.00	57,800.00		57,800.00		
Stores		9712	1,674,228.00	1,674,228.00		1,674,228.00		
Prepaid Items		9713	850,000.00	850,000.00		850,000.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	16,744,512.00	107,142,755.00		153,695,350.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	36,923,000.00	38,313,000.00		36,519,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	274,081,040.00	316,263,241.00	113,787,960.00	316,263,241.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	18,713,039.00	19,053,782.00	4,891,864.00	19,053,782.00	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	4,726,141.00	4,600,632.00	0.00	4,600,632.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	842,570,789.00	871,091,599.00	3,449,320.89	871,091,599.00	0.00	0.0%
Unsecured Roll Taxes		8042	23,241,704.00	28,522,834.00	27,422,545.18	28,522,834.00	0.00	0.0%
Prior Years' Taxes		8043	358,592.00	(1,095,125.00)	(409,044.84)	(1,095,125.00)	0.00	0.0%
Supplemental Taxes		8044	16,732,813.00	19,078,547.00	5,671,786.52	19,078,547.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(5,144,931.00)	(2,410,479.00)	0.00	(2,410,479.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	69,478,905.00	81,466,803.00	0.00	81,466,803.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,244,758,092.00	1,336,571,834.00	154,814,431.75	1,336,571,834.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(143,823,214.00)	(148,796,304.00)	(35,332,822.00)	(148,796,304.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,100,934,878.00	1,187,775,530.00	119,481,609.75	1,187,775,530.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	10,000,000.00	10,000,000.00	0.00	10,000,000.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%

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)
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>10,000,000.00</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>10,000,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	4,328,568.00	4,328,568.00	0.00	4,328,568.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	16,667,695.00	17,381,850.00	189,601.18	16,795,690.00	(586,160.00)	-3.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	14,083,541.00	0.00	14,083,541.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>20,996,263.00</b>	<b>35,793,959.00</b>	<b>189,601.18</b>	<b>35,207,799.00</b>	<b>(586,160.00)</b>	<b>-1.6%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								

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)
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	3,500,000.00	990,790.00	990,768.04	3,500,000.00	2,509,210.00	253.3%
Interest		8660	10,850,000.00	8,731,111.00	4,185,178.98	8,731,111.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	4,381,702.00	4,381,702.00	66,029.63	4,381,702.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	4,800,000.00	4,811,763.00	651,042.86	4,885,054.00	73,291.00	1.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>23,531,702.00</b>	<b>18,915,366.00</b>	<b>5,893,019.51</b>	<b>21,497,867.00</b>	<b>2,582,501.00</b>	<b>13.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, REVENUES			1,155,462,843.00	1,252,484,855.00	125,564,230.44	1,254,481,196.00	1,996,341.00	0.2%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	372,940,353.00	375,735,859.00	109,608,214.82	376,742,307.00	(1,006,448.00)	-0.3%
Certificated Pupil Support Salaries		1200	32,637,858.00	37,548,290.00	10,436,009.57	36,471,618.00	1,076,672.00	2.9%
Certificated Supervisors' and Administrators' Salaries		1300	43,096,931.00	43,110,163.00	14,105,050.29	43,934,469.00	(824,306.00)	-1.9%
Other Certificated Salaries		1900	9,211,079.00	9,384,931.00	2,790,224.12	9,096,573.00	288,358.00	3.1%
TOTAL, CERTIFICATED SALARIES			457,886,221.00	465,779,243.00	136,939,498.80	466,244,967.00	(465,724.00)	-0.1%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,483,731.00	3,491,053.00	275,034.14	1,134,121.00	2,356,932.00	67.5%
Classified Support Salaries		2200	39,887,557.00	40,065,122.00	13,155,628.86	45,314,255.00	(5,249,133.00)	-13.1%
Classified Supervisors' and Administrators' Salaries		2300	18,041,787.00	18,035,850.00	6,354,712.93	18,628,345.00	(592,495.00)	-3.3%
Clerical, Technical and Office Salaries		2400	51,620,955.00	51,744,796.00	15,771,232.74	49,209,118.00	2,535,678.00	4.9%
Other Classified Salaries		2900	3,198,882.00	3,235,415.00	777,201.28	2,834,201.00	401,214.00	12.4%
TOTAL, CLASSIFIED SALARIES			116,232,912.00	116,572,236.00	36,333,809.95	117,120,040.00	(547,804.00)	-0.5%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	87,429,620.00	88,941,091.00	25,354,730.59	88,849,680.00	91,411.00	0.1%
PERS		3201-3202	31,035,146.00	31,001,185.14	9,559,460.11	29,735,753.00	1,265,432.14	4.1%
OASDI/Medicare/Alternative		3301-3302	15,643,440.00	15,784,945.75	5,022,053.38	15,197,822.00	587,123.75	3.7%
Health and Welfare Benefits		3401-3402	129,734,033.00	130,658,629.00	23,598,247.49	121,346,283.00	9,312,346.00	7.1%
Unemployment Insurance		3501-3502	2,883,516.00	2,925,090.73	882,482.37	2,886,409.00	38,681.73	1.3%
Workers' Compensation		3601-3602	15,916,362.00	16,145,135.86	4,879,740.19	15,935,188.00	209,947.86	1.3%
OPEB, Allocated		3701-3702	2,565,994.00	2,586,665.42	3,420,662.17	2,554,565.00	32,100.42	1.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,894,004.00	4,901,813.72	172,996.41	4,842,655.00	59,158.72	1.2%
TOTAL, EMPLOYEE BENEFITS			290,102,115.00	292,944,556.62	72,890,372.71	281,348,355.00	11,596,201.62	4.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	30,889.00	28,889.00	0.00	28,889.00	0.00	0.0%
Books and Other Reference Materials		4200	64,276.00	54,828.00	5,604.71	54,328.00	500.00	0.9%
Materials and Supplies		4300	14,124,427.00	19,592,434.25	3,643,280.44	18,694,252.00	898,182.25	4.6%
Noncapitalized Equipment		4400	510,304.00	644,324.00	148,945.02	658,470.00	(14,146.00)	-2.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,729,896.00	20,320,475.25	3,797,830.17	19,435,939.00	884,536.25	4.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	6,195,352.00	7,621,137.00	740,124.78	7,621,137.00	0.00	0.0%
Travel and Conferences		5200	579,193.00	684,065.00	108,077.16	684,065.00	0.00	0.0%
Dues and Memberships		5300	383,409.00	402,169.00	262,993.61	400,444.00	1,725.00	0.4%
Insurance		5400-5450	6,782.00	6,782.00	24,656.00	6,782.00	0.00	0.0%
Operations and Housekeeping Services		5500	31,363,766.00	31,366,953.00	9,876,951.27	33,133,945.00	(1,766,992.00)	-5.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,709,418.00	2,710,185.00	440,815.68	2,710,095.00	90.00	0.0%
Transfers of Direct Costs		5710	(23,717,209.00)	(24,224,434.00)	(9,827,510.03)	(24,319,750.00)	95,316.00	-0.4%
Transfers of Direct Costs - Interfund		5750	(613,965.00)	(615,118.00)	(89,871.75)	(249,894.00)	(365,224.00)	59.4%
Professional/Consulting Services and Operating Expenditures		5800	24,933,897.00	23,701,223.13	5,837,417.59	23,359,386.00	341,837.13	1.4%
Communications		5900	5,711,434.00	6,148,413.00	513,127.38	4,585,236.00	1,563,177.00	25.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			47,552,077.00	47,801,375.13	7,886,781.69	47,931,446.00	(130,070.87)	-0.3%
<b>CAPITAL OUTLAY</b>								



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	115,352.00	813,915.00	275,309.57	810,746.00	3,169.00	0.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>115,352.00</b>	<b>813,915.00</b>	<b>275,309.57</b>	<b>810,746.00</b>	<b>3,169.00</b>	<b>0.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,738,600.00	2,738,600.00	634,546.00	2,738,600.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,738,600.00</b>	<b>2,738,600.00</b>	<b>634,546.00</b>	<b>2,738,600.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(15,322,221.00)	(15,912,923.00)	(3,589,987.31)	(13,951,863.00)	(1,961,060.00)	12.3%
Transfers of Indirect Costs - Interfund		7350	(2,290,740.00)	(2,315,374.00)	(579,646.00)	(2,392,991.00)	77,617.00	-3.4%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(17,612,961.00)</b>	<b>(18,228,297.00)</b>	<b>(4,169,633.31)</b>	<b>(16,344,854.00)</b>	<b>(1,883,443.00)</b>	<b>10.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>911,744,212.00</b>	<b>928,742,104.00</b>	<b>254,588,515.58</b>	<b>919,285,239.00</b>	<b>9,456,865.00</b>	<b>1.0%</b>
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%

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)
		8919						
Other Authorized Interfund Transfers In			22,734,680.00	23,569,680.00	1,939,855.00	23,569,680.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			22,734,680.00	23,569,680.00	1,939,855.00	23,569,680.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	9,356,868.00	9,356,868.00	9,357,368.00	9,356,868.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,356,868.00	9,356,868.00	9,357,368.00	9,356,868.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(307,462,664.00)	(307,462,664.00)	0.00	(274,178,239.00)	33,284,425.00	-10.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(307,462,664.00)	(307,462,664.00)	0.00	(274,178,239.00)	33,284,425.00	-10.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(294,084,852.00)	(293,249,852.00)	(7,417,513.00)	(259,965,427.00)	33,284,425.00	-11.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	6,500,000.00	6,500,000.00	0.00	6,500,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	343,802,120.00	498,787,119.00	67,545,088.27	306,697,167.00	(192,089,952.00)	-38.5%
3) Other State Revenue		8300-8599	243,818,156.00	502,949,688.00	85,440,862.31	488,171,495.00	(14,778,193.00)	-2.9%
4) Other Local Revenue		8600-8799	11,887,837.00	14,505,417.00	4,140,106.32	14,436,738.00	(68,679.00)	-0.5%
5) TOTAL, REVENUES			606,008,113.00	1,022,742,224.00	157,126,056.90	815,805,400.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	285,102,526.00	285,214,548.00	79,245,683.83	254,297,219.00	30,917,329.00	10.8%
2) Classified Salaries		2000-2999	175,521,380.00	169,528,356.00	44,952,602.09	149,937,262.00	19,591,094.00	11.6%
3) Employee Benefits		3000-3999	317,524,178.00	313,849,294.00	47,776,345.14	269,483,390.00	44,365,904.00	14.1%
4) Books and Supplies		4000-4999	47,624,984.00	67,762,010.75	17,872,549.35	61,035,790.00	6,726,220.75	9.9%
5) Services and Other Operating Expenditures		5000-5999	77,723,209.00	117,983,092.25	17,397,700.84	139,071,866.00	(21,088,773.75)	-17.9%
6) Capital Outlay		6000-6999	4,888,000.00	5,942,278.00	377,421.63	8,212,123.00	(2,269,845.00)	-38.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,335,748.00	1,335,748.00	0.00	1,315,000.00	20,748.00	1.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	15,322,221.00	15,912,923.00	3,589,987.31	13,951,863.00	1,961,060.00	12.3%
9) TOTAL, EXPENDITURES			925,042,246.00	977,528,250.00	211,212,290.19	897,304,513.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(319,034,133.00)	45,213,974.00	(54,086,233.29)	(81,499,113.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	307,462,664.00	307,462,664.00	0.00	274,178,239.00	(33,284,425.00)	-10.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			307,462,664.00	307,462,664.00	0.00	274,178,239.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(11,571,469.00)	352,676,638.00	(54,086,233.29)	192,679,126.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	89,326,386.00	98,855,876.00		98,855,846.00	(30.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,326,386.00	98,855,876.00		98,855,846.00		
d) Other Restatements		9795	0.00	(177,362.00)		(198,321.00)	(20,959.00)	11.8%
e) Adjusted Beginning Balance (F1c + F1d)			89,326,386.00	98,678,514.00		98,657,525.00		
2) Ending Balance, June 30 (E + F1e)			77,754,917.00	451,355,152.00		291,336,651.00		
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	77,754,921.00	451,355,152.00		291,336,651.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other 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	(4.00)	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	6,500,000.00	6,500,000.00	0.00	6,500,000.00	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			6,500,000.00	6,500,000.00	0.00	6,500,000.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	800,000.00	800,000.00	0.00	800,000.00	0.00	0.0%
Special Education Entitlement		8181	21,419,557.00	21,419,557.00	0.00	18,853,505.00	(2,566,052.00)	-12.0%
Special Education Discretionary Grants		8182	6,908,037.00	6,968,285.00	0.00	6,553,900.00	(414,385.00)	-5.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	2,622,918.00	0.00	2,622,918.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	55,616.67	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)
Title I, Part A, Basic	3010	8290	46,145,980.00	53,871,619.00	6,396,909.70	51,474,997.00	(2,396,622.00)	-4.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	5,775,691.00	6,583,967.00	0.00	5,701,400.00	(82,567.00)	-13.4%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	80,479.55	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	3,687,018.00	4,836,858.00	0.00	3,511,028.00	(1,325,830.00)	-27.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	6,833,915.00	13,719,082.00	3,086,235.18	8,884,789.00	(4,834,293.00)	-35.2%
Career and Technical Education	3500-3599	8290	1,000,000.00	1,018,107.00	0.00	1,018,107.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	251,231,922.00	386,946,726.00	57,925,847.17	207,276,523.00	(179,670,203.00)	-46.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>343,802,120.00</b>	<b>498,787,119.00</b>	<b>67,545,088.27</b>	<b>306,697,167.00</b>	<b>(192,089,952.00)</b>	<b>-38.5%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	80,333,260.00	80,333,260.00	23,030,734.00	80,333,260.00	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	3,692,777.00	3,692,777.00	1,045,106.00	3,692,777.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	6,646,627.00	6,850,494.00	188,657.12	6,619,477.00	(231,017.00)	-3.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	18,350,000.00	21,145,847.00	2,214,440.08	21,120,957.00	(24,890.00)	-0.1%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,198,218.00	3,863,225.00	3,642,893.98	3,546,592.00	(316,633.00)	-8.2%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	804,388.00	754,397.00	8,446.60	754,397.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	132,792,886.00	386,309,688.00	55,310,584.53	372,104,035.00	(14,205,653.00)	-3.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>243,818,156.00</b>	<b>502,949,688.00</b>	<b>85,440,862.31</b>	<b>488,171,495.00</b>	<b>(14,778,193.00)</b>	<b>-2.9%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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	110,000.00	110,000.00	0.00	0.00	(110,000.00)	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(1,039.68)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	689,055.00	689,055.00	65,034.55	427,931.00	(261,124.00)	-37.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	10,413,782.00	13,031,362.00	3,392,807.22	13,333,807.00	302,445.00	2.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	675,000.00	675,000.00	683,304.23	675,000.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>11,887,837.00</b>	<b>14,505,417.00</b>	<b>4,140,106.32</b>	<b>14,436,738.00</b>	<b>(68,679.00)</b>	<b>-0.5%</b>
<b>TOTAL, REVENUES</b>			<b>606,008,113.00</b>	<b>1,022,742,224.00</b>	<b>157,126,056.90</b>	<b>815,805,400.00</b>	<b>(206,936,824.00)</b>	<b>-20.2%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	233,869,875.00	229,728,735.00	62,231,478.09	204,947,006.00	24,781,729.00	10.8%

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)
Certificated Pupil Support Salaries		1200	24,030,989.00	25,081,139.00	6,864,090.68	20,277,084.00	4,804,055.00	19.2%
Certificated Supervisors' and Administrators' Salaries		1300	13,350,945.00	15,899,949.00	6,204,351.46	15,827,910.00	72,039.00	0.5%
Other Certificated Salaries		1900	13,850,717.00	14,504,725.00	3,945,763.60	13,245,219.00	1,259,506.00	8.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>285,102,526.00</b>	<b>285,214,548.00</b>	<b>79,245,683.83</b>	<b>254,297,219.00</b>	<b>30,917,329.00</b>	<b>10.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	75,501,662.00	73,268,200.00	14,435,976.69	63,727,537.00	9,540,663.00	13.0%
Classified Support Salaries		2200	69,899,508.00	68,043,909.00	20,157,523.95	61,394,217.00	6,649,692.00	9.8%
Classified Supervisors' and Administrators' Salaries		2300	7,606,740.00	7,045,004.00	2,327,152.08	6,837,262.00	207,742.00	2.9%
Clerical, Technical and Office Salaries		2400	19,487,999.00	17,742,904.00	6,902,745.71	14,461,877.00	3,281,027.00	18.5%
Other Classified Salaries		2900	3,025,471.00	3,428,339.00	1,129,203.66	3,516,369.00	(88,030.00)	-2.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>175,521,380.00</b>	<b>169,528,356.00</b>	<b>44,952,602.09</b>	<b>149,937,262.00</b>	<b>19,591,094.00</b>	<b>11.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	128,821,229.00	128,546,750.00	13,464,906.38	120,475,412.00	8,071,338.00	6.3%
PERS		3201-3202	45,794,847.00	44,053,725.00	9,688,586.66	34,791,834.00	9,261,891.00	21.0%
OASDI/Medicare/Alternative		3301-3302	17,343,736.00	16,906,984.00	4,507,361.70	14,847,031.00	2,059,953.00	12.2%
Health and Welfare Benefits		3401-3402	109,208,256.00	108,177,388.00	15,899,105.20	85,076,611.00	23,100,777.00	21.4%
Unemployment Insurance		3501-3502	2,303,361.00	2,269,546.00	602,411.49	2,005,247.00	264,299.00	11.6%
Workers' Compensation		3601-3602	12,713,208.00	12,537,484.00	3,330,137.56	11,055,547.00	1,481,937.00	11.8%
OPEB, Allocated		3701-3702	776,092.00	797,075.30	189,608.29	777,530.00	19,545.30	2.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	563,449.00	560,341.70	94,227.86	454,178.00	106,163.70	18.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>317,524,178.00</b>	<b>313,849,294.00</b>	<b>47,776,345.14</b>	<b>269,483,390.00</b>	<b>44,365,904.00</b>	<b>14.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	8,795,151.00	8,939,452.00	4,137,110.76	8,905,452.00	34,000.00	0.4%
Books and Other Reference Materials		4200	29,900.00	3,567,851.00	3,458,980.54	3,557,251.00	10,600.00	0.3%
Materials and Supplies		4300	31,144,738.00	45,217,066.75	7,812,245.59	37,425,334.00	7,791,732.75	17.2%
Noncapitalized Equipment		4400	7,655,195.00	10,037,641.00	2,464,212.46	11,147,753.00	(1,110,112.00)	-11.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>47,624,984.00</b>	<b>67,762,010.75</b>	<b>17,872,549.35</b>	<b>61,035,790.00</b>	<b>6,726,220.75</b>	<b>9.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	72,834,743.00	106,092,738.00	14,326,919.53	123,509,234.00	(17,416,496.00)	-16.4%
Travel and Conferences		5200	787,259.00	1,534,787.00	257,665.35	1,493,893.00	40,894.00	2.7%
Dues and Memberships		5300	17,100.00	42,893.00	11,520.00	42,893.00	0.00	0.0%
Insurance		5400-5450	0.00	811,821.00	0.00	10,000.00	801,821.00	98.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	272,176.00	460,842.00	34,734.60	223,830.00	237,012.00	51.4%
Transfers of Direct Costs		5710	23,717,209.00	24,224,434.00	9,827,510.03	24,319,750.00	(95,316.00)	-0.4%
Transfers of Direct Costs - Interfund		5750	(30,651,217.00)	(37,428,421.00)	(11,168,400.93)	(31,028,572.00)	(6,399,849.00)	17.1%
Professional/Consulting Services and Operating Expenditures		5800	9,405,185.00	20,823,018.25	4,067,721.05	19,730,163.00	1,092,855.25	5.2%
Communications		5900	1,340,754.00	1,420,980.00	40,031.21	770,675.00	650,305.00	45.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>77,723,209.00</b>	<b>117,983,092.25</b>	<b>17,397,700.84</b>	<b>139,071,866.00</b>	<b>(21,088,773.75)</b>	<b>-17.9%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	16,506.00	0.00	0.00	16,506.00	100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,000.00	264,868.00	49,984.32	2,444,650.00	(2,179,782.00)	-823.0%

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)
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	4,883,000.00	5,660,904.00	327,437.31	5,767,473.00	(106,569.00)	-1.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>4,888,000.00</b>	<b>5,942,278.00</b>	<b>377,421.63</b>	<b>8,212,123.00</b>	<b>(2,269,845.00)</b>	<b>-38.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	15,000.00	(15,000.00)	New
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	35,748.00	35,748.00	0.00	0.00	35,748.00	100.0%
Payments to County Offices		7142	1,300,000.00	1,300,000.00	0.00	1,300,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,335,748.00</b>	<b>1,335,748.00</b>	<b>0.00</b>	<b>1,315,000.00</b>	<b>20,748.00</b>	<b>1.6%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	15,322,221.00	15,912,923.00	3,589,987.31	13,951,863.00	1,961,060.00	12.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>15,322,221.00</b>	<b>15,912,923.00</b>	<b>3,589,987.31</b>	<b>13,951,863.00</b>	<b>1,961,060.00</b>	<b>12.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>925,042,246.00</b>	<b>977,528,250.00</b>	<b>211,212,290.19</b>	<b>897,304,513.00</b>	<b>80,223,737.00</b>	<b>8.2%</b>
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	307,462,664.00	307,462,664.00	0.00	274,178,239.00	(33,284,425.00)	-10.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			307,462,664.00	307,462,664.00	0.00	274,178,239.00	(33,284,425.00)	-10.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			307,462,664.00	307,462,664.00	0.00	274,178,239.00	33,284,425.00	10.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,107,434,878.00	1,194,275,530.00	119,481,609.75	1,194,275,530.00	0.00	0.0%
2) Federal Revenue		8100-8299	353,802,120.00	508,787,119.00	67,545,088.27	316,697,167.00	(192,089,952.00)	-37.8%
3) Other State Revenue		8300-8599	264,814,419.00	538,743,647.00	85,630,463.49	523,379,294.00	(15,364,353.00)	-2.9%
4) Other Local Revenue		8600-8799	35,419,539.00	33,420,783.00	10,033,125.83	35,934,605.00	2,513,822.00	7.5%
5) TOTAL, REVENUES			1,761,470,956.00	2,275,227,079.00	282,690,287.34	2,070,286,596.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	742,988,747.00	750,993,791.00	216,185,182.63	720,542,186.00	30,451,605.00	4.1%
2) Classified Salaries		2000-2999	291,754,292.00	286,100,592.00	81,286,412.04	267,057,302.00	19,043,290.00	6.7%
3) Employee Benefits		3000-3999	607,626,293.00	606,793,850.62	120,666,717.85	550,831,745.00	55,962,105.62	9.2%
4) Books and Supplies		4000-4999	62,354,880.00	88,082,486.00	21,670,379.52	80,471,729.00	7,610,757.00	8.6%
5) Services and Other Operating Expenditures		5000-5999	125,275,286.00	165,784,467.38	25,284,482.53	187,003,312.00	(21,218,844.62)	-12.8%
6) Capital Outlay		6000-6999	5,003,352.00	6,756,193.00	652,731.20	9,022,869.00	(2,266,676.00)	-33.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,074,348.00	4,074,348.00	634,546.00	4,053,600.00	20,748.00	0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,290,740.00)	(2,315,374.00)	(579,646.00)	(2,392,991.00)	77,617.00	-3.4%
9) TOTAL, EXPENDITURES			1,836,786,458.00	1,906,270,354.00	465,800,805.77	1,816,589,752.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(75,315,502.00)	368,956,725.00	(183,110,518.43)	253,696,844.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	22,734,680.00	23,569,680.00	1,939,855.00	23,569,680.00	0.00	0.0%
b) Transfers Out		7600-7629	9,356,868.00	9,356,868.00	9,357,368.00	9,356,868.00	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			13,377,812.00	14,212,812.00	(7,417,513.00)	14,212,812.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			(61,937,690.00)	383,169,537.00	(190,528,031.43)	267,909,656.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	195,942,147.00	216,223,400.00		216,223,373.00	(27.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			195,942,147.00	216,223,400.00		216,223,373.00		
d) Other Restatements		9795	0.00	(2.00)		0.00	2.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			195,942,147.00	216,223,398.00		216,223,373.00		
2) Ending Balance, June 30 (E + F1e)			134,004,457.00	599,392,935.00		484,133,029.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	57,800.00	57,800.00		57,800.00		
Stores		9712	1,674,228.00	1,674,228.00		1,674,228.00		
Prepaid Items		9713	850,000.00	850,000.00		850,000.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	77,754,921.00	451,355,152.00		291,336,651.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	16,744,512.00	107,142,755.00		153,695,350.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	36,923,000.00	38,313,000.00		36,519,000.00		
Unassigned/Unappropriated Amount		9790	(4.00)	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	274,081,040.00	316,263,241.00	113,787,960.00	316,263,241.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	18,713,039.00	19,053,782.00	4,891,864.00	19,053,782.00	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	4,726,141.00	4,600,632.00	0.00	4,600,632.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	842,570,789.00	871,091,599.00	3,449,320.89	871,091,599.00	0.00	0.0%
Unsecured Roll Taxes		8042	23,241,704.00	28,522,834.00	27,422,545.18	28,522,834.00	0.00	0.0%
Prior Years' Taxes		8043	358,592.00	(1,095,125.00)	(409,044.84)	(1,095,125.00)	0.00	0.0%
Supplemental Taxes		8044	16,732,813.00	19,078,547.00	5,671,786.52	19,078,547.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(5,144,931.00)	(2,410,479.00)	0.00	(2,410,479.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	69,478,905.00	81,466,803.00	0.00	81,466,803.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			1,244,758,092.00	1,336,571,834.00	154,814,431.75	1,336,571,834.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(143,823,214.00)	(148,796,304.00)	(35,332,822.00)	(148,796,304.00)	0.00	0.0%
Property Taxes Transfers		8097	6,500,000.00	6,500,000.00	0.00	6,500,000.00	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			1,107,434,878.00	1,194,275,530.00	119,481,609.75	1,194,275,530.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	10,800,000.00	10,800,000.00	0.00	10,800,000.00	0.00	0.0%
Special Education Entitlement		8181	21,419,557.00	21,419,557.00	0.00	18,853,505.00	(2,566,052.00)	-12.0%
Special Education Discretionary Grants		8182	6,908,037.00	6,968,285.00	0.00	6,553,900.00	(414,385.00)	-5.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEMA		8281	0.00	2,622,918.00	0.00	2,622,918.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	55,616.67	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	46,145,980.00	53,871,619.00	6,396,909.70	51,474,997.00	(2,396,622.00)	-4.4%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	5,775,691.00	6,583,967.00	0.00	5,701,400.00	(882,567.00)	-13.4%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	80,479.55	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	3,687,018.00	4,836,858.00	0.00	3,511,028.00	(1,325,830.00)	-27.4%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	6,833,915.00	13,719,082.00	3,086,235.18	8,884,789.00	(4,834,293.00)	-35.2%
Career and Technical Education	3500-3599	8290	1,000,000.00	1,018,107.00	0.00	1,018,107.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	251,231,922.00	386,946,726.00	57,925,847.17	207,276,523.00	(179,670,203.00)	-46.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>353,802,120.00</b>	<b>508,787,119.00</b>	<b>67,545,088.27</b>	<b>316,697,167.00</b>	<b>(192,089,952.00)</b>	<b>-37.8%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	80,333,260.00	80,333,260.00	23,030,734.00	80,333,260.00	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	3,692,777.00	3,692,777.00	1,045,106.00	3,692,777.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,328,568.00	4,328,568.00	0.00	4,328,568.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	23,314,322.00	24,232,344.00	378,258.30	23,415,167.00	(817,177.00)	-3.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	18,350,000.00	21,145,847.00	2,214,440.08	21,120,957.00	(24,890.00)	-0.1%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,198,218.00	3,863,225.00	3,642,893.98	3,546,592.00	(316,633.00)	-8.2%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	804,388.00	754,397.00	8,446.60	754,397.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	132,792,886.00	400,393,229.00	55,310,584.53	386,187,576.00	(14,205,653.00)	-3.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>264,814,419.00</b>	<b>538,743,647.00</b>	<b>85,630,463.49</b>	<b>523,379,294.00</b>	<b>(15,364,353.00)</b>	<b>-2.9%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	110,000.00	110,000.00	0.00	0.00	(110,000.00)	-100.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	3,500,000.00	990,790.00	990,768.04	3,500,000.00	2,509,210.00	253.3%
Interest		8660	10,850,000.00	8,731,111.00	4,184,139.30	8,731,111.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	5,070,757.00	5,070,757.00	131,064.18	4,809,633.00	(261,124.00)	-5.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	15,213,782.00	17,843,125.00	4,043,850.08	18,218,861.00	375,736.00	2.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	675,000.00	675,000.00	683,304.23	675,000.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,419,539.00	33,420,783.00	10,033,125.83	35,934,605.00	2,513,822.00	7.5%
TOTAL, REVENUES			1,761,470,956.00	2,275,227,079.00	282,690,287.34	2,070,286,596.00	(204,940,483.00)	-9.0%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	606,810,228.00	605,464,594.00	171,839,692.91	581,689,313.00	23,775,281.00	3.9%
Certificated Pupil Support Salaries		1200	56,668,847.00	62,629,429.00	17,300,100.25	56,748,702.00	5,880,727.00	9.4%
Certificated Supervisors' and Administrators' Salaries		1300	56,447,876.00	59,010,112.00	20,309,401.75	59,762,379.00	(752,267.00)	-1.3%
Other Certificated Salaries		1900	23,061,796.00	23,889,656.00	6,735,987.72	22,341,792.00	1,547,864.00	6.5%
TOTAL, CERTIFICATED SALARIES			742,988,747.00	750,993,791.00	216,185,182.63	720,542,186.00	30,451,605.00	4.1%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	78,985,393.00	76,759,253.00	14,711,010.83	64,861,658.00	11,897,595.00	15.5%
Classified Support Salaries		2200	109,787,065.00	108,109,031.00	33,313,152.81	106,708,472.00	1,400,559.00	1.3%
Classified Supervisors' and Administrators' Salaries		2300	25,648,527.00	25,080,854.00	8,681,865.01	25,465,607.00	(384,753.00)	-1.5%
Clerical, Technical and Office Salaries		2400	71,108,954.00	69,487,700.00	22,673,978.45	63,670,995.00	5,816,705.00	8.4%
Other Classified Salaries		2900	6,224,353.00	6,663,754.00	1,906,404.94	6,350,570.00	313,184.00	4.7%
TOTAL, CLASSIFIED SALARIES			291,754,292.00	286,100,592.00	81,286,412.04	267,057,302.00	19,043,290.00	6.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	216,250,849.00	217,487,841.00	38,819,636.97	209,325,092.00	8,162,749.00	3.8%
PERS		3201-3202	76,829,993.00	75,054,910.14	19,248,046.77	64,527,587.00	10,527,323.14	14.0%
OASDI/Medicare/Alternative		3301-3302	32,987,176.00	32,691,929.75	9,529,415.08	30,044,853.00	2,647,076.75	8.1%
Health and Welfare Benefits		3401-3402	238,942,289.00	238,836,017.00	39,497,352.69	206,422,894.00	32,413,123.00	13.6%
Unemployment Insurance		3501-3502	5,186,877.00	5,194,636.73	1,484,893.86	4,891,656.00	302,980.73	5.8%
Workers' Compensation		3601-3602	28,629,570.00	28,682,619.86	8,209,877.75	26,990,735.00	1,691,884.86	5.9%
OPEB, Allocated		3701-3702	3,342,086.00	3,383,740.72	3,610,270.46	3,332,095.00	51,645.72	1.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,457,453.00	5,462,155.42	267,224.27	5,296,833.00	165,322.42	3.0%
TOTAL, EMPLOYEE BENEFITS			607,626,293.00	606,793,850.62	120,666,717.85	550,831,745.00	55,962,105.62	9.2%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	8,826,040.00	8,968,341.00	4,137,110.76	8,934,341.00	34,000.00	0.4%
Books and Other Reference Materials		4200	94,176.00	3,622,679.00	3,464,585.25	3,611,579.00	11,100.00	0.3%
Materials and Supplies		4300	45,269,165.00	64,809,501.00	11,455,526.03	56,119,586.00	8,689,915.00	13.4%
Noncapitalized Equipment		4400	8,165,499.00	10,681,965.00	2,613,157.48	11,806,223.00	(1,124,258.00)	-10.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			62,354,880.00	88,082,486.00	21,670,379.52	80,471,729.00	7,610,757.00	8.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	79,030,095.00	113,713,875.00	15,067,044.31	131,130,371.00	(17,416,496.00)	-15.3%
Travel and Conferences		5200	1,366,452.00	2,218,852.00	365,742.51	2,177,958.00	40,894.00	1.8%
Dues and Memberships		5300	400,509.00	445,062.00	274,513.61	443,337.00	1,725.00	0.4%
Insurance		5400-5450	6,782.00	818,603.00	24,656.00	16,782.00	801,821.00	97.9%
Operations and Housekeeping Services		5500	31,363,766.00	31,366,953.00	9,876,951.27	33,133,945.00	(1,766,992.00)	-5.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,981,594.00	3,171,027.00	475,550.28	2,933,925.00	237,102.00	7.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(31,265,182.00)	(38,043,539.00)	(11,258,272.68)	(31,278,466.00)	(6,765,073.00)	17.8%
Professional/Consulting Services and Operating Expenditures		5800	34,339,082.00	44,524,241.38	9,905,138.64	43,089,549.00	1,434,692.38	3.2%
Communications		5900	7,052,188.00	7,569,393.00	553,158.59	5,355,911.00	2,213,482.00	29.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			125,275,286.00	165,784,467.38	25,284,482.53	187,003,312.00	(21,218,844.62)	-12.8%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	16,506.00	0.00	0.00	16,506.00	100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,000.00	264,868.00	49,984.32	2,444,650.00	(2,179,782.00)	-823.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	4,998,352.00	6,474,819.00	602,746.88	6,578,219.00	(103,400.00)	-1.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,003,352.00	6,756,193.00	652,731.20	9,022,869.00	(2,266,676.00)	-33.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	15,000.00	(15,000.00)	New
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	35,748.00	35,748.00	0.00	0.00	35,748.00	100.0%
Payments to County Offices		7142	4,038,600.00	4,038,600.00	634,546.00	4,038,600.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,074,348.00	4,074,348.00	634,546.00	4,053,600.00	20,748.00	0.5%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(2,290,740.00)	(2,315,374.00)	(579,646.00)	(2,392,991.00)	77,617.00	-3.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,290,740.00)	(2,315,374.00)	(579,646.00)	(2,392,991.00)	77,617.00	-3.4%
TOTAL, EXPENDITURES			1,836,786,458.00	1,906,270,354.00	465,800,805.77	1,816,589,752.00	89,680,602.00	4.7%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	22,734,680.00	23,569,680.00	1,939,855.00	23,569,680.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			22,734,680.00	23,569,680.00	1,939,855.00	23,569,680.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	9,356,868.00	9,356,868.00	9,357,368.00	9,356,868.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,356,868.00	9,356,868.00	9,357,368.00	9,356,868.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			13,377,812.00	14,212,812.00	(7,417,513.00)	14,212,812.00	0.00	0.0%



Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	33,233,943.00
5810	Other Restricted Federal	778,952.00
6230	California Clean Energy Jobs Act	288,017.00
6266	Educator Effectiveness, FY 2021-22	20,733,428.00
6300	Lottery: Instructional Materials	6,560,654.00
6332	CA Community Schools Partnership Act - Implementation Grant	12,825,000.00
6536	Special Ed: Dispute Prevention and Dispute Resolution	1,195,076.00
6537	Special Ed: Learning Recovery Support	5,108,837.00
6546	Mental Health-Related Services	1.00
6547	Special Education Early Intervention Preschool Grant	12,669,522.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	57,081,495.00
7029	Child Nutrition: Food Service Staff Training Funds	434,510.00
7311	Classified School Employee Professional Development Block Grant	490,685.00
7388	SB 117 COVID-19 LEA Response Funds	991,660.00
7412	A-G Access/Success Grant	7,940,035.00
7413	A-G Learning Loss Mitigation Grant	1,248,426.00
7435	Learning Recovery Emergency Block Grant	119,836,361.00
7510	Low-Performing Students Block Grant	51,339.00
7810	Other Restricted State	777,804.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,809,146.00
9010	Other Restricted Local	7,281,760.00
Total, Restricted Balance		291,336,651.00

**SAN DIEGO UNIFIED SCHOOL DISTRICT**  
**Financial Services Division**  
**Budget Development Department**

**December 6, 2022**

**Projected Fund Balances**  
**2022/23 First Interim Report**

<b>Fund</b>	<b>Fund Description</b>	<b>Beginning Balance</b>	<b>Revenue</b>	<b>Expenses</b>	<b>Trans In/ (Trans Out)</b>	<b>Ending Balance</b>
01	General Fund	\$ 216,223,373	\$ 2,070,286,596	\$ (1,816,589,752)	\$ 14,212,812	\$ 484,133,029
11	Adult Education	793,711	1,617,731	\$ (1,900,697)	-	510,745
12	Child Development	1,768,969	4,354,391	\$ (4,815,067)	-	1,308,293
13	Cafeteria Special Revenue	52,954,286	81,602,479	\$ (80,549,329)	-	54,007,436
15	Pupil Transportation Equipment	9,463	43	\$ -	-	9,506
20	Special Reserve - Retiree Benefits	3,819,683	37,643	\$ -	277,188	4,134,514
21	Building Fund	975,709,598	612,384,280	\$ (560,300,532)	-	1,027,793,346
25	Capital Facilities Fund	91,738,926	53,472,172	\$ (18,207,471)	(20,800,000)	106,203,627
35	County School Facilities Fund	66,550,964	3,072,764	\$ (17,539,218)	-	52,084,510
40	Special Reserve - Capital Projects	14,100,525	4,287,996	\$ (2,314,213)	(1,525,000)	14,549,308
51	Bond Interest & Redemption	511,084,687	444,287,758	\$ (514,107,661)	-	441,264,784
67	Self Insurance Fund	69,836,685	40,128,176	\$ (49,466,765)	7,835,000	68,333,096
<b>Total</b>		<b>\$ 2,004,590,870</b>	<b>\$ 3,315,532,029</b>	<b>\$ (3,065,790,705)</b>	<b>\$ -</b>	<b>\$ 2,254,332,194</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	329,663.00	148,835.00	4,848.67	148,835.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,323,768.00	1,471,010.00	388,384.00	1,463,896.00	(7,114.00)	-0.5%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	1,775.89	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,658,431.00	1,624,845.00	395,008.56	1,617,731.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	871,565.00	870,063.00	238,311.39	768,585.00	101,478.00	11.7%
2) Classified Salaries		2000-2999	186,416.00	263,041.00	78,994.41	151,205.00	111,836.00	42.5%
3) Employee Benefits		3000-3999	644,854.00	660,634.00	112,859.00	481,381.00	179,253.00	27.1%
4) Books and Supplies		4000-4999	235,000.00	499,543.00	11,010.80	388,944.00	110,599.00	22.1%
5) Services and Other Operating Expenditures		5000-5999	81,300.00	35,995.00	12,844.09	35,995.00	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	74,824.00	89,280.00	20,171.21	74,587.00	14,693.00	16.5%
9) TOTAL, EXPENDITURES			2,093,959.00	2,418,556.00	474,190.90	1,900,697.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(435,528.00)	(793,711.00)	(79,182.34)	(282,966.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(435,528.00)	(793,711.00)	(79,182.34)	(282,966.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	758,958.00	793,711.00		793,711.00	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)			758,958.00	793,711.00		793,711.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			758,958.00	793,711.00		793,711.00		
2) Ending Balance, June 30 (E + F1e)			323,430.00	0.00		510,745.00		
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	323,430.00	0.00		510,745.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	329,663.00	148,835.00	4,848.67	148,835.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			329,663.00	148,835.00	4,848.67	148,835.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,196,978.00	1,327,158.00	331,785.00	1,327,158.00	0.00	0.0%
All Other State Revenue	All Other	8590	126,790.00	143,852.00	56,599.00	136,738.00	(7,114.00)	-4.9%
TOTAL, OTHER STATE REVENUE			1,323,768.00	1,471,010.00	388,384.00	1,463,896.00	(7,114.00)	-0.5%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	1,775.89	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	1,775.89	5,000.00	0.00	0.0%
TOTAL, REVENUES			1,658,431.00	1,624,845.00	395,008.56	1,617,731.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	507,425.00	520,594.00	157,167.98	521,716.00	(1,122.00)	-0.2%
Certificated Pupil Support Salaries		1200	89,643.00	94,515.00	31,603.54	88,177.00	6,338.00	6.7%
Certificated Supervisors' and Administrators' Salaries		1300	144,235.00	144,692.00	48,535.85	144,692.00	0.00	0.0%
Other Certificated Salaries		1900	130,262.00	110,262.00	1,004.02	14,000.00	96,262.00	87.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CERTIFICATED SALARIES			871,565.00	870,063.00	238,311.39	768,585.00	101,478.00	11.7%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	82,472.00	82,472.00	5,022.88	23,656.00	58,816.00	71.3%
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	103,944.00	180,569.00	73,971.53	127,549.00	53,020.00	29.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			186,416.00	263,041.00	78,994.41	151,205.00	111,836.00	42.5%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	253,722.00	252,066.00	42,996.53	225,581.00	26,485.00	10.5%
PERS		3201-3202	48,655.00	55,955.00	16,779.34	38,361.00	17,594.00	31.4%
OASDI/Medicare/Alternative		3301-3302	26,898.00	30,520.00	8,950.29	22,704.00	7,816.00	25.6%
Health and Welfare Benefits		3401-3402	276,646.00	278,129.00	32,862.12	161,079.00	117,050.00	42.1%
Unemployment Insurance		3501-3502	5,290.00	5,636.00	1,586.51	4,597.00	1,039.00	18.4%
Workers' Compensation		3601-3602	29,200.00	33,736.00	8,757.62	25,375.00	8,361.00	24.8%
OPEB, Allocated		3701-3702	2,943.00	3,101.00	671.95	2,534.00	567.00	18.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,500.00	1,491.00	254.64	1,150.00	341.00	22.9%
TOTAL, EMPLOYEE BENEFITS			644,854.00	660,634.00	112,859.00	481,381.00	179,253.00	27.1%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	209,985.00	498,351.00	11,010.80	387,752.00	110,599.00	22.2%
Noncapitalized Equipment		4400	25,015.00	1,192.00	0.00	1,192.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			235,000.00	499,543.00	11,010.80	388,944.00	110,599.00	22.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,000.00	2,720.00	0.00	2,720.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	10,200.00	415.87	10,200.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	100.00	100.00	76.00	100.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	60,000.00	21,775.00	11,747.00	21,775.00	0.00	0.0%
Communications		5900	1,200.00	1,200.00	605.22	1,200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			81,300.00	35,995.00	12,844.09	35,995.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest								
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	74,824.00	89,280.00	20,171.21	74,587.00	14,693.00	16.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			74,824.00	89,280.00	20,171.21	74,587.00	14,693.00	16.5%
TOTAL, EXPENDITURES			2,093,959.00	2,418,556.00	474,190.90	1,900,697.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								

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

Resource	Description	2022-23 Projected Totals
6371	CalWORKs for ROCP or Adult Education	17,062.00
6391	Adult Education Program	493,683.00
Total, Restricted Balance		510,745.00



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,594,960.00	4,594,960.00	4,654,758.00	4,297,907.00	(297,053.00)	-6.5%
4) Other Local Revenue		8600-8799	50,660.00	50,660.00	7,952.04	56,484.00	5,824.00	11.5%
5) TOTAL, REVENUES			4,645,620.00	4,645,620.00	4,662,710.04	4,354,391.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,633,606.00	1,633,606.00	568,126.75	1,687,186.00	(53,580.00)	-3.3%
2) Classified Salaries		2000-2999	770,275.00	770,275.00	176,584.93	589,304.00	180,971.00	23.5%
3) Employee Benefits		3000-3999	1,518,537.00	1,518,537.00	272,359.94	1,368,045.00	150,492.00	9.9%
4) Books and Supplies		4000-4999	391,691.00	494,083.00	58,973.49	544,105.00	(50,022.00)	-10.1%
5) Services and Other Operating Expenditures		5000-5999	117,206.00	417,206.00	6,024.99	417,206.00	0.00	0.0%
6) Capital Outlay		6000-6999	15,000.00	15,000.00	0.00	15,000.00	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	199,305.00	205,546.00	50,532.68	194,221.00	11,325.00	5.5%
9) TOTAL, EXPENDITURES			4,645,620.00	5,054,253.00	1,132,602.78	4,815,067.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(408,633.00)	3,530,107.26	(460,676.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(408,633.00)	3,530,107.26	(460,676.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	422,177.00	1,768,969.00		1,768,969.00	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)			422,177.00	1,768,969.00		1,768,969.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			422,177.00	1,768,969.00		1,768,969.00		
2) Ending Balance, June 30 (E + F1e)			422,177.00	1,360,336.00		1,308,293.00		
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	408,633.00	1,346,387.00		1,294,344.00		
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	13,545.00	13,951.00		13,951.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(1.00)	(2.00)		(2.00)		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	4,376,420.00	4,376,420.00	4,641,008.00	4,070,981.00	(305,439.00)	-7.0%
All Other State Revenue	All Other	8590	218,540.00	218,540.00	13,750.00	226,926.00	8,386.00	3.8%
TOTAL, OTHER STATE REVENUE			4,594,960.00	4,594,960.00	4,654,758.00	4,297,907.00	(297,053.00)	-6.5%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,660.00	50,660.00	7,952.04	56,484.00	5,824.00	11.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,660.00	50,660.00	7,952.04	56,484.00	5,824.00	11.5%
TOTAL, REVENUES			4,645,620.00	4,645,620.00	4,662,710.04	4,354,391.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,176,808.00	1,176,808.00	390,888.16	1,198,595.00	(21,787.00)	-1.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	355,536.00	355,536.00	136,200.81	363,578.00	(8,042.00)	-2.3%
Other Certificated Salaries		1900	101,262.00	101,262.00	41,037.78	125,013.00	(23,751.00)	-23.5%
TOTAL, CERTIFICATED SALARIES			1,633,606.00	1,633,606.00	568,126.75	1,687,186.00	(53,580.00)	-3.3%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	611,633.00	611,633.00	121,097.69	441,669.00	169,964.00	27.8%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	158,642.00	158,642.00	55,487.24	147,635.00	11,007.00	6.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>770,275.00</b>	<b>770,275.00</b>	<b>176,584.93</b>	<b>589,304.00</b>	<b>180,971.00</b>	<b>23.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	475,555.00	475,555.00	92,050.11	483,948.00	(8,393.00)	-1.8%
PERS		3201-3202	201,032.00	201,032.00	39,820.61	197,294.00	3,738.00	1.9%
OASDI/Medicare/Alternative		3301-3302	82,608.00	82,608.00	23,095.18	75,454.00	7,154.00	8.7%
Health and Welfare Benefits		3401-3402	672,554.00	672,554.00	90,994.55	529,681.00	142,873.00	21.2%
Unemployment Insurance		3501-3502	12,009.00	12,009.00	3,704.26	11,358.00	651.00	5.4%
Workers' Compensation		3601-3602	66,355.00	66,355.00	20,554.02	62,742.00	3,613.00	5.4%
OPEB, Allocated		3701-3702	5,099.00	5,099.00	1,622.95	5,122.00	(23.00)	-0.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,325.00	3,325.00	518.26	2,446.00	879.00	26.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,518,537.00</b>	<b>1,518,537.00</b>	<b>272,359.94</b>	<b>1,368,045.00</b>	<b>150,492.00</b>	<b>9.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	347,741.00	420,862.00	37,417.97	470,884.00	(50,022.00)	-11.9%
Noncapitalized Equipment		4400	43,950.00	73,221.00	21,555.52	73,221.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>391,691.00</b>	<b>494,083.00</b>	<b>58,973.49</b>	<b>544,105.00</b>	<b>(50,022.00)</b>	<b>-10.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	275,000.00	0.00	275,000.00	0.00	0.0%
Travel and Conferences		5200	7,000.00	7,000.00	329.38	7,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,227.00	11,227.00	906.74	11,227.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	21,929.00	21,929.00	250.50	21,929.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	63,000.00	88,000.00	4,054.00	88,000.00	0.00	0.0%
Communications		5900	14,050.00	14,050.00	484.37	14,050.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>117,206.00</b>	<b>417,206.00</b>	<b>6,024.99</b>	<b>417,206.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>15,000.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	199,305.00	205,546.00	50,532.68	194,221.00	11,325.00	5.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			199,305.00	205,546.00	50,532.68	194,221.00	11,325.00	5.5%
<b>TOTAL, EXPENDITURES</b>			4,645,620.00	5,054,253.00	1,132,602.78	4,815,067.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	4,362.00
5059	Child Development: ARP California State Preschool Program One-time Stipend	514,665.00
6060	Child Development: State General Child Care, Center-based	1.00
6130	Child Development: Center-Based Reserve Account	775,316.00
Total, Restricted Balance		1,294,344.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	60,000,000.00	60,000,000.00	12,277,267.89	52,478,935.00	(7,521,065.00)	-12.5%
3) Other State Revenue		8300-8599	16,000,000.00	16,000,000.00	7,320,227.31	27,500,000.00	11,500,000.00	71.9%
4) Other Local Revenue		8600-8799	7,200,000.00	7,551,624.00	403,133.23	1,623,544.00	(5,928,080.00)	-78.5%
5) TOTAL, REVENUES			83,200,000.00	83,551,624.00	20,000,628.43	81,602,479.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	23,011,975.00	23,011,975.00	6,562,232.19	25,521,990.00	(2,510,015.00)	-10.9%
3) Employee Benefits		3000-3999	17,988,516.00	15,363,961.00	3,359,176.33	17,631,193.00	(2,267,232.00)	-14.8%
4) Books and Supplies		4000-4999	22,222,117.00	23,997,597.00	5,678,930.67	26,422,587.00	(2,424,990.00)	-10.1%
5) Services and Other Operating Expenditures		5000-5999	8,677,326.00	8,679,926.00	673,898.68	8,724,376.00	(44,450.00)	-0.5%
6) Capital Outlay		6000-6999	125,000.00	125,000.00	51,365.50	125,000.00	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	2,016,611.00	2,020,548.00	508,942.11	2,124,183.00	(103,635.00)	-5.1%
9) TOTAL, EXPENDITURES			74,041,545.00	73,199,007.00	16,834,545.48	80,549,329.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			9,158,455.00	10,352,617.00	3,166,082.95	1,053,150.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			9,158,455.00	10,352,617.00	3,166,082.95	1,053,150.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	39,318,701.00	53,341,624.00		52,954,286.00	(387,338.00)	-0.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,318,701.00	53,341,624.00		52,954,286.00		
d) Other Restatements		9795	0.00	(381,524.00)		0.00	381,524.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,318,701.00	52,960,100.00		52,954,286.00		
2) Ending Balance, June 30 (E + F1e)			48,477,156.00	63,312,717.00		54,007,436.00		
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	48,477,157.00	63,312,717.00		54,007,436.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(1.00)	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	57,000,000.00	57,000,000.00	12,277,267.89	47,800,000.00	(9,200,000.00)	-16.1%
Donated Food Commodities		8221	3,000,000.00	3,000,000.00	0.00	4,678,935.00	1,678,935.00	56.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			60,000,000.00	60,000,000.00	12,277,267.89	52,478,935.00	(7,521,065.00)	-12.5%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	16,000,000.00	16,000,000.00	7,320,227.31	27,500,000.00	11,500,000.00	71.9%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			16,000,000.00	16,000,000.00	7,320,227.31	27,500,000.00	11,500,000.00	71.9%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	600,000.00	600,000.00	167,838.20	350,000.00	(250,000.00)	-41.7%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	88,708.25	150,000.00	50,000.00	50.0%
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	6,500,000.00	6,851,624.00	146,586.78	1,123,544.00	(5,728,080.00)	-83.6%
TOTAL, OTHER LOCAL REVENUE			7,200,000.00	7,551,624.00	403,133.23	1,623,544.00	(5,928,080.00)	-78.5%
TOTAL, REVENUES			83,200,000.00	83,551,624.00	20,000,628.43	81,602,479.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	17,269,827.00	17,269,827.00	4,619,927.76	19,616,668.00	(2,346,841.00)	-13.6%
Classified Supervisors' and Administrators' Salaries		2300	3,740,825.00	3,740,825.00	1,290,592.53	3,936,160.00	(195,335.00)	-5.2%
Clerical, Technical and Office Salaries		2400	2,001,323.00	2,001,323.00	649,788.55	1,967,445.00	33,878.00	1.7%
Other Classified Salaries		2900	0.00	0.00	1,923.35	1,717.00	(1,717.00)	New
TOTAL, CLASSIFIED SALARIES			23,011,975.00	23,011,975.00	6,562,232.19	25,521,990.00	(2,510,015.00)	-10.9%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	110.73	0.00	0.00	0.0%
PERS		3201-3202	6,006,065.00	3,970,114.00	1,175,622.91	5,931,923.00	(1,961,809.00)	-49.4%
OASDI/Medicare/Alternative		3301-3302	1,760,398.00	1,760,398.00	497,187.33	1,948,529.00	(188,131.00)	-10.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	9,423,582.00	8,834,978.00	1,459,568.48	8,878,086.00	(43,108.00)	-0.5%
Unemployment Insurance		3501-3502	115,059.00	115,059.00	32,592.07	127,402.00	(12,343.00)	-10.7%
Workers' Compensation		3601-3602	635,123.00	635,123.00	181,117.65	702,245.00	(67,122.00)	-10.6%
OPEB, Allocated		3701-3702	13,772.00	13,772.00	8,673.89	17,980.00	(4,208.00)	-30.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	34,517.00	34,517.00	4,303.27	25,028.00	9,489.00	27.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>17,988,516.00</b>	<b>15,363,961.00</b>	<b>3,359,176.33</b>	<b>17,631,193.00</b>	<b>(2,267,232.00)</b>	<b>-14.8%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	327,250.00	437,140.00	258,555.85	437,140.00	0.00	0.0%
Noncapitalized Equipment		4400	201,000.00	201,000.00	56,343.26	201,000.00	0.00	0.0%
Food		4700	21,693,867.00	23,359,457.00	5,364,031.56	25,784,447.00	(2,424,990.00)	-10.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>22,222,117.00</b>	<b>23,997,597.00</b>	<b>5,678,930.67</b>	<b>26,422,587.00</b>	<b>(2,424,990.00)</b>	<b>-10.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	7,023,832.00	7,023,832.00	0.00	7,023,832.00	0.00	0.0%
Travel and Conferences		5200	20,200.00	21,200.00	3,163.93	21,200.00	0.00	0.0%
Dues and Memberships		5300	4,000.00	4,000.00	21,419.00	4,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	425,000.00	425,000.00	0.00	529,450.00	(104,450.00)	-24.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,864.00	12,864.00	1,420.29	12,864.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	714,650.00	715,750.00	420,549.25	655,750.00	60,000.00	8.4%
Professional/Consulting Services and Operating Expenditures		5800	441,180.00	441,680.00	220,677.62	441,680.00	0.00	0.0%
Communications		5900	35,600.00	35,600.00	6,668.59	35,600.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>8,677,326.00</b>	<b>8,679,926.00</b>	<b>673,898.68</b>	<b>8,724,376.00</b>	<b>(44,450.00)</b>	<b>-0.5%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	125,000.00	125,000.00	51,365.50	125,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>125,000.00</b>	<b>125,000.00</b>	<b>51,365.50</b>	<b>125,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	2,016,611.00	2,020,548.00	508,942.11	2,124,183.00	(103,635.00)	-5.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>2,016,611.00</b>	<b>2,020,548.00</b>	<b>508,942.11</b>	<b>2,124,183.00</b>	<b>(103,635.00)</b>	<b>-5.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>74,041,545.00</b>	<b>73,199,007.00</b>	<b>16,834,545.48</b>	<b>80,549,329.00</b>		
<b>INTERFUND TRANSFERS</b>								



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

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	49,531,271.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	4,432,973.00
9010	Other Restricted Local	43,192.00
Total, Restricted Balance		54,007,436.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	43.00	42.88	43.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	43.00	42.88	43.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	43.00	42.88	43.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	43.00	42.88	43.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,673.00	9,673.00		9,463.00	(210.00)	-2.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,673.00	9,673.00		9,463.00		
d) Other Restatements		9795	0.00	(210.00)		0.00	210.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,673.00	9,463.00		9,463.00		
2) Ending Balance, June 30 (E + F1e)			9,673.00	9,506.00		9,506.00		
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		9780	9,673.00	9,506.00		9,506.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	43.00	42.88	43.00	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 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%
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	43.00	42.88	43.00	0.00	0.0%
TOTAL, REVENUES			0.00	43.00	42.88	43.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,686.00	23,686.00	8,410.75	37,643.00	13,957.00	58.9%
5) TOTAL, REVENUES			23,686.00	23,686.00	8,410.75	37,643.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			23,686.00	23,686.00	8,410.75	37,643.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	686,868.00	686,868.00	687,368.00	686,868.00	0.00	0.0%
b) Transfers Out		7600-7629	409,680.00	409,680.00	104,855.00	409,680.00	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			277,188.00	277,188.00	582,513.00	277,188.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			300,874.00	300,874.00	590,923.75	314,831.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,909,674.00	3,819,683.00		3,819,683.00	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)			3,909,674.00	3,819,683.00		3,819,683.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,909,674.00	3,819,683.00		3,819,683.00		
2) Ending Balance, June 30 (E + F1e)			4,210,548.00	4,120,557.00		4,134,514.00		
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		9780	4,210,548.00	4,120,557.00		4,134,514.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	23,686.00	23,686.00	8,410.75	37,643.00	13,957.00	58.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			23,686.00	23,686.00	8,410.75	37,643.00	13,957.00	58.9%
<b>TOTAL, REVENUES</b>			23,686.00	23,686.00	8,410.75	37,643.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	686,868.00	686,868.00	687,368.00	686,868.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			686,868.00	686,868.00	687,368.00	686,868.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	409,680.00	409,680.00	104,855.00	409,680.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			409,680.00	409,680.00	104,855.00	409,680.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			277,188.00	277,188.00	582,513.00	277,188.00		



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,405,792.00	12,384,281.00	2,480,250.98	12,384,280.00	(1.00)	0.0%
5) TOTAL, REVENUES			3,405,792.00	12,384,281.00	2,480,250.98	12,384,280.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	18,402,579.00	18,639,176.00	5,178,081.70	14,899,083.00	3,740,093.00	20.1%
3) Employee Benefits		3000-3999	10,541,888.00	10,626,548.00	2,374,883.37	8,259,323.00	2,367,225.00	22.3%
4) Books and Supplies		4000-4999	12,200.00	9,990,125.00	2,817,164.07	9,891,646.00	98,479.00	1.0%
5) Services and Other Operating Expenditures		5000-5999	25,361,300.00	33,591,957.00	9,703,520.98	27,725,861.00	5,866,096.00	17.5%
6) Capital Outlay		6000-6999	46,505,768.00	675,899,782.00	101,974,152.26	498,442,720.00	177,457,062.00	26.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			100,823,735.00	748,747,588.00	122,047,802.38	559,218,633.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(97,417,943.00)	(736,363,307.00)	(119,567,551.40)	(546,834,353.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	600,000,000.00	500,000,000.00	600,000,000.00	0.00	0.0%
b) Uses		7630-7699	0.00	1,081,899.00	1,081,898.08	1,081,899.00	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	598,918,101.00	498,918,101.92	598,918,101.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(97,417,943.00)	(137,445,206.00)	379,350,550.52	52,083,748.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,064,343,067.00	975,709,598.00		975,709,598.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,064,343,067.00	975,709,598.00		975,709,598.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,064,343,067.00	975,709,598.00		975,709,598.00		
2) Ending Balance, June 30 (E + F1e)			966,925,124.00	838,264,392.00		1,027,793,346.00		

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)
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	966,924,707.00	838,263,589.00		1,027,786,370.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	417.00	803.00		6,976.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Interest		8660	3,292,683.00	12,027,539.00	2,210,077.11	12,027,539.00	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	113,109.00	356,742.00	270,173.87	356,741.00	(1.00)	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,405,792.00	12,384,281.00	2,480,250.98	12,384,280.00	(1.00)	0.0%
TOTAL, REVENUES			3,405,792.00	12,384,281.00	2,480,250.98	12,384,280.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	311,348.00	351,762.00	140,553.24	310,430.00	41,332.00	11.7%
Classified Supervisors' and Administrators' Salaries		2300	3,378,096.00	3,531,083.00	1,092,191.89	3,141,992.00	389,091.00	11.0%
Clerical, Technical and Office Salaries		2400	12,035,481.00	12,075,696.00	3,252,157.86	9,508,449.00	2,567,247.00	21.3%
Other Classified Salaries		2900	2,677,654.00	2,680,635.00	693,178.71	1,938,212.00	742,423.00	27.7%
TOTAL, CLASSIFIED SALARIES			18,402,579.00	18,639,176.00	5,178,081.70	14,899,083.00	3,740,093.00	20.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	6,346.00	7,464.37	0.00	6,346.00	100.0%
PERS		3201-3202	4,803,071.00	4,832,311.00	1,228,859.90	3,779,898.00	1,052,413.00	21.8%
OASDI/Medicare/Alternative		3301-3302	1,407,793.00	1,421,046.00	387,359.87	1,139,782.00	281,264.00	19.8%
Health and Welfare Benefits		3401-3402	3,674,613.00	3,702,282.00	558,745.91	2,802,743.00	899,539.00	24.3%
Unemployment Insurance		3501-3502	92,013.00	92,620.00	25,890.49	74,494.00	18,126.00	19.6%
Workers' Compensation		3601-3602	507,911.00	510,642.00	142,915.13	411,218.00	99,424.00	19.5%
OPEB, Allocated		3701-3702	28,886.00	33,568.00	19,284.31	32,220.00	1,348.00	4.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	27,601.00	27,733.00	4,363.39	18,968.00	8,765.00	31.6%
TOTAL, EMPLOYEE BENEFITS			10,541,888.00	10,626,548.00	2,374,883.37	8,259,323.00	2,367,225.00	22.3%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	10,300.00	3,792,613.00	973,099.60	3,734,174.00	58,439.00	1.5%
Noncapitalized Equipment		4400	1,900.00	6,197,512.00	1,844,064.47	6,157,472.00	40,040.00	0.6%
TOTAL, BOOKS AND SUPPLIES			12,200.00	9,990,125.00	2,817,164.07	9,891,646.00	98,479.00	1.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	8,750.00	14,227.00	12,386.93	29,834.00	(15,607.00)	-109.7%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	57,150.00	58,455.00	8,778.54	45,923.00	12,532.00	21.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	24,019,600.00	30,671,717.00	8,242,627.77	24,815,196.00	5,856,521.00	19.1%
Professional/Consulting Services and Operating Expenditures		5800	1,206,500.00	2,760,883.00	1,411,707.64	2,726,483.00	34,400.00	1.2%
Communications		5900	69,300.00	86,675.00	28,020.10	108,425.00	(21,750.00)	-25.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,361,300.00	33,591,957.00	9,703,520.98	27,725,861.00	5,866,096.00	17.5%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	9,487,891.00	409,544.67	4,230,460.00	5,257,431.00	55.4%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	46,505,768.00	665,046,810.00	101,326,229.06	492,847,179.00	172,199,631.00	25.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	1,365,081.00	238,378.53	1,365,081.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			46,505,768.00	675,899,782.00	101,974,152.26	498,442,720.00	177,457,062.00	26.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			100,823,735.00	748,747,588.00	122,047,802.38	559,218,633.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	600,000,000.00	500,000,000.00	600,000,000.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	600,000,000.00	500,000,000.00	600,000,000.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	1,081,899.00	1,081,898.08	1,081,899.00	0.00	0.0%
(d) TOTAL, USES			0.00	1,081,899.00	1,081,898.08	1,081,899.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	598,918,101.00	498,918,101.92	598,918,101.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	1,027,786,370.00
Total, Restricted Balance		1,027,786,370.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	49,601,934.00	53,472,172.00	6,946,516.63	53,472,172.00	0.00	0.0%
5) TOTAL, REVENUES			49,601,934.00	53,472,172.00	6,946,516.63	53,472,172.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,170,528.00	6,170,528.00	1,992,422.46	6,008,389.00	162,139.00	2.6%
3) Employee Benefits		3000-3999	4,867,284.00	4,867,284.00	1,124,033.25	4,529,241.00	338,043.00	6.9%
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	6,176,217.00	6,276,217.00	2,561,331.45	5,776,217.00	500,000.00	8.0%
6) Capital Outlay		6000-6999	34,406,000.00	34,893,624.00	1,290,636.14	1,893,624.00	33,000,000.00	94.6%
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			51,620,029.00	52,207,653.00	6,968,423.30	18,207,471.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,018,095.00)	1,264,519.00	(21,906.67)	35,264,701.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	20,800,000.00	20,800,000.00	0.00	20,800,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,800,000.00)	(20,800,000.00)	0.00	(20,800,000.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(22,818,095.00)	(19,535,481.00)	(21,906.67)	14,464,701.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	85,387,411.00	91,738,926.00		91,738,926.00	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)			85,387,411.00	91,738,926.00		91,738,926.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			85,387,411.00	91,738,926.00		91,738,926.00		
2) Ending Balance, June 30 (E + F1e)			62,569,316.00	72,203,445.00		106,203,627.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	62,569,316.00	72,203,445.00		106,203,627.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	36,583,746.00	39,977,514.00	0.00	39,977,514.00	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	418,188.00	894,658.00	210,766.55	894,658.00	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	12,600,000.00	12,600,000.00	6,735,750.08	12,600,000.00	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			49,601,934.00	53,472,172.00	6,946,516.63	53,472,172.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			<b>49,601,934.00</b>	<b>53,472,172.00</b>	<b>6,946,516.63</b>	<b>53,472,172.00</b>		
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%

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>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	5,355,155.00	5,355,155.00	1,708,953.79	5,188,885.00	166,270.00	3.1%
Classified Supervisors' and Administrators' Salaries		2300	746,997.00	746,997.00	265,976.42	761,170.00	(14,173.00)	-1.9%
Clerical, Technical and Office Salaries		2400	68,376.00	68,376.00	17,492.25	58,334.00	10,042.00	14.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,170,528.00	6,170,528.00	1,992,422.46	6,008,389.00	162,139.00	2.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	2,085.63	0.00	0.00	0.0%
PERS		3201-3202	1,610,509.00	1,610,509.00	491,552.87	1,524,576.00	85,933.00	5.3%
OASDI/Medicare/Alternative		3301-3302	472,046.00	472,046.00	149,946.59	459,641.00	12,405.00	2.6%
Health and Welfare Benefits		3401-3402	2,571,829.00	2,571,829.00	412,155.96	2,338,235.00	233,594.00	9.1%
Unemployment Insurance		3501-3502	30,853.00	30,853.00	9,843.97	30,042.00	811.00	2.6%
Workers' Compensation		3601-3602	170,302.00	170,302.00	54,990.79	165,837.00	4,465.00	2.6%
OPEB, Allocated		3701-3702	2,484.00	2,484.00	1,678.47	3,106.00	(622.00)	-25.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,261.00	9,261.00	1,778.97	7,804.00	1,457.00	15.7%
TOTAL, EMPLOYEE BENEFITS			4,867,284.00	4,867,284.00	1,124,033.25	4,529,241.00	338,043.00	6.9%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	50,000.00	0.00	50,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,151,217.00	6,151,217.00	2,561,331.45	5,651,217.00	500,000.00	8.1%
Professional/Consulting Services and Operating Expenditures		5800	25,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,176,217.00	6,276,217.00	2,561,331.45	5,776,217.00	500,000.00	8.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	34,406,000.00	34,893,624.00	1,290,636.14	1,893,624.00	33,000,000.00	94.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CAPITAL OUTLAY			34,406,000.00	34,893,624.00	1,290,636.14	1,893,624.00	33,000,000.00	94.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others			7299	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest			7438	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal			7439	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	0.0%
TOTAL, EXPENDITURES			51,620,029.00	52,207,653.00	6,968,423.30	18,207,471.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In			8919	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN				0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund			7613	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out			7619	20,800,000.00	20,800,000.00	0.00	20,800,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT				20,800,000.00	20,800,000.00	0.00	20,800,000.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings			8953	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs			8965	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	0.0%
Proceeds from Leases			8972	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds			8973	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			8979	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES				0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs			7651	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses			7699	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES				0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues			8980	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues			8990	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS				0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)				(20,800,000.00)	(20,800,000.00)	0.00	(20,800,000.00)	

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	106,203,627.00
Total, Restricted Balance		106,203,627.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	2,395,615.00	2,395,615.00	2,395,615.00	0.00	0.0%
4) Other Local Revenue		8600-8799	286,247.00	677,149.00	148,075.55	677,149.00	0.00	0.0%
5) TOTAL, REVENUES			286,247.00	3,072,764.00	2,543,690.55	3,072,764.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	411,471.00	(411,471.00)	New
5) Services and Other Operating Expenditures		5000-5999	33,000.00	33,000.00	6,000.00	28,000.00	5,000.00	15.2%
6) Capital Outlay		6000-6999	0.00	3,850,412.00	2,340,880.31	17,099,747.00	(13,249,335.00)	-344.1%
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			33,000.00	3,883,412.00	2,346,880.31	17,539,218.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			253,247.00	(810,648.00)	196,810.24	(14,466,454.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			253,247.00	(810,648.00)	196,810.24	(14,466,454.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	58,279,224.00	66,550,964.00		66,550,964.00	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)			58,279,224.00	66,550,964.00		66,550,964.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,279,224.00	66,550,964.00		66,550,964.00		
2) Ending Balance, June 30 (E + F1e)			58,532,471.00	65,740,316.00		52,084,510.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Legally Restricted Balance		9740	58,532,471.00	65,740,316.00		52,084,510.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	2,395,615.00	2,395,615.00	2,395,615.00	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	2,395,615.00	2,395,615.00	2,395,615.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	286,247.00	677,149.00	148,075.55	677,149.00	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			286,247.00	677,149.00	148,075.55	677,149.00	0.00	0.0%
TOTAL, REVENUES			286,247.00	3,072,764.00	2,543,690.55	3,072,764.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	411,471.00	(411,471.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	411,471.00	(411,471.00)	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	33,000.00	33,000.00	6,000.00	28,000.00	5,000.00	15.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,000.00	33,000.00	6,000.00	28,000.00	5,000.00	15.2%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	32,146.00	0.00	32,146.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	3,818,266.00	2,340,880.31	17,067,601.00	(13,249,335.00)	-347.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	3,850,412.00	2,340,880.31	17,099,747.00	(13,249,335.00)	-344.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			33,000.00	3,883,412.00	2,346,880.31	17,539,218.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		



Resource	Description	2022-23 Projected Totals
7710	State School Facilities Projects	52,084,510.00
Total, Restricted Balance		52,084,510.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,592,864.00	4,287,996.00	2,021,414.74	4,287,996.00	0.00	0.0%
5) TOTAL, REVENUES			4,592,864.00	4,287,996.00	2,021,414.74	4,287,996.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,086,002.00	1,086,002.00	355,289.77	1,103,999.00	(17,997.00)	-1.7%
3) Employee Benefits		3000-3999	593,255.00	593,255.00	156,600.71	572,402.00	20,853.00	3.5%
4) Books and Supplies		4000-4999	384,959.00	384,959.00	7,712.36	19,728.00	365,231.00	94.9%
5) Services and Other Operating Expenditures		5000-5999	1,180,700.00	1,305,840.00	157,849.33	604,000.00	701,840.00	53.7%
6) Capital Outlay		6000-6999	336,600.00	350,684.00	0.00	14,084.00	336,600.00	96.0%
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			3,581,516.00	3,720,740.00	677,452.17	2,314,213.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,011,348.00	567,256.00	1,343,962.57	1,973,783.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,525,000.00	1,525,000.00	1,000,000.00	1,525,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,525,000.00)	(1,525,000.00)	(1,000,000.00)	(1,525,000.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(513,652.00)	(957,744.00)	343,962.57	448,783.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,182,132.00	14,100,525.00		14,100,525.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,182,132.00	14,100,525.00		14,100,525.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,182,132.00	14,100,525.00		14,100,525.00		
2) Ending Balance, June 30 (E + F1e)			11,668,480.00	13,142,781.00		14,549,308.00		
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		

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	11,668,480.00	13,142,781.00		14,549,308.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	4,408,036.00	4,409,237.00	2,281,652.24	4,409,237.00	0.00	0.0%
Interest		8660	89,528.00	(243,186.00)	(366,402.88)	(243,186.00)	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	95,300.00	121,945.00	106,165.38	121,945.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,592,864.00	4,287,996.00	2,021,414.74	4,287,996.00	0.00	0.0%
TOTAL, REVENUES			4,592,864.00	4,287,996.00	2,021,414.74	4,287,996.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	28,999.00	28,999.00	19,247.87	117,999.00	(89,000.00)	-306.9%
Classified Supervisors' and Administrators' Salaries		2300	547,777.00	547,777.00	192,456.28	560,000.00	(12,223.00)	-2.2%
Clerical, Technical and Office Salaries		2400	509,226.00	509,226.00	143,585.62	426,000.00	83,226.00	16.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,086,002.00	1,086,002.00	355,289.77	1,103,999.00	(17,997.00)	-1.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	283,447.00	283,447.00	82,321.04	280,084.00	3,363.00	1.2%
OASDI/Medicare/Alternative		3301-3302	83,080.00	83,080.00	26,795.67	84,456.00	(1,376.00)	-1.7%
Health and Welfare Benefits		3401-3402	188,669.00	188,669.00	34,664.64	169,213.00	19,456.00	10.3%
Unemployment Insurance		3501-3502	5,429.00	5,429.00	1,776.51	5,520.00	(91.00)	-1.7%
Workers' Compensation		3601-3602	29,973.00	29,973.00	9,806.02	30,471.00	(498.00)	-1.7%
OPEB, Allocated		3701-3702	1,079.00	1,079.00	949.41	1,403.00	(324.00)	-30.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,578.00	1,578.00	287.42	1,255.00	323.00	20.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>593,255.00</b>	<b>593,255.00</b>	<b>156,600.71</b>	<b>572,402.00</b>	<b>20,853.00</b>	<b>3.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	384,459.00	384,059.00	2,296.49	11,000.00	373,059.00	97.1%
Noncapitalized Equipment		4400	500.00	900.00	5,415.87	8,728.00	(7,828.00)	-869.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>384,959.00</b>	<b>384,959.00</b>	<b>7,712.36</b>	<b>19,728.00</b>	<b>365,231.00</b>	<b>94.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	143,274.00	143,274.00	(10,328.24)	30,000.00	113,274.00	79.1%
Travel and Conferences		5200	12,300.00	12,300.00	401.02	3,000.00	9,300.00	75.6%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,500.00	4,500.00	464.95	2,000.00	2,500.00	55.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	357,586.00	482,726.00	33,058.71	133,840.00	348,886.00	72.3%
Professional/Consulting Services and Operating Expenditures		5800	660,590.00	660,590.00	133,908.34	433,720.00	226,870.00	34.3%
Communications		5900	2,450.00	2,450.00	344.55	1,440.00	1,010.00	41.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,180,700.00</b>	<b>1,305,840.00</b>	<b>157,849.33</b>	<b>604,000.00</b>	<b>701,840.00</b>	<b>53.7%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	14,084.00	0.00	14,084.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	336,600.00	336,600.00	0.00	0.00	336,600.00	100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>336,600.00</b>	<b>350,684.00</b>	<b>0.00</b>	<b>14,084.00</b>	<b>336,600.00</b>	<b>96.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,581,516.00</b>	<b>3,720,740.00</b>	<b>677,452.17</b>	<b>2,314,213.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,525,000.00	1,525,000.00	1,000,000.00	1,525,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,525,000.00	1,525,000.00	1,000,000.00	1,525,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(1,525,000.00)	(1,525,000.00)	(1,000,000.00)	(1,525,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	1,792,113.00	1,792,113.00	New
3) Other State Revenue		8300-8599	1,876,159.00	1,876,159.00	0.00	1,876,159.00	0.00	0.0%
4) Other Local Revenue		8600-8799	417,522,388.00	417,522,388.00	0.00	417,522,388.00	0.00	0.0%
5) TOTAL, REVENUES			419,398,547.00	419,398,547.00	0.00	421,190,660.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	446,726,971.00	446,726,971.00	0.00	469,262,660.00	(22,535,689.00)	-5.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			446,726,971.00	446,726,971.00	0.00	469,262,660.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(27,328,424.00)	(27,328,424.00)	0.00	(48,072,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	20,587,229.00	18,066,979.80	23,097,098.00	2,509,869.00	12.2%
b) Uses		7630-7699	0.00	0.00	0.00	44,845,001.00	(44,845,001.00)	New
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	20,587,229.00	18,066,979.80	(21,747,903.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(27,328,424.00)	(6,741,195.00)	18,066,979.80	(69,819,903.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	523,824,961.00	511,084,687.00		511,084,687.00	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)			523,824,961.00	511,084,687.00		511,084,687.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			523,824,961.00	511,084,687.00		511,084,687.00		
2) Ending Balance, June 30 (E + F1e)			496,496,537.00	504,343,492.00		441,264,784.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	496,496,537.00	504,343,492.00		441,264,784.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	1,792,113.00	1,792,113.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	1,792,113.00	1,792,113.00	New
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	1,876,159.00	1,876,159.00	0.00	1,876,159.00	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			1,876,159.00	1,876,159.00	0.00	1,876,159.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	391,420,714.00	391,420,714.00	0.00	391,420,714.00	0.00	0.0%
Unsecured Roll		8612	13,867,984.00	13,867,984.00	0.00	13,867,984.00	0.00	0.0%
Prior Years' Taxes		8613	6,741,838.00	6,741,838.00	0.00	6,741,838.00	0.00	0.0%
Supplemental Taxes		8614	3,896,702.00	3,896,702.00	0.00	3,896,702.00	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	1,595,150.00	1,595,150.00	0.00	1,595,150.00	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			417,522,388.00	417,522,388.00	0.00	417,522,388.00	0.00	0.0%
TOTAL, REVENUES			419,398,547.00	419,398,547.00	0.00	421,190,660.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	282,559,650.00	282,559,650.00	0.00	294,754,650.00	(12,195,000.00)	-4.3%
Bond Interest and Other Service Charges		7434	164,167,321.00	164,167,321.00	0.00	174,508,010.00	(10,340,689.00)	-6.3%
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)			446,726,971.00	446,726,971.00	0.00	469,262,660.00	(22,535,689.00)	-5.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EXPENDITURES			446,726,971.00	446,726,971.00	0.00	469,262,660.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	20,587,229.00	18,066,979.80	23,097,098.00	2,509,869.00	12.2%
(c) TOTAL, SOURCES			0.00	20,587,229.00	18,066,979.80	23,097,098.00	2,509,869.00	12.2%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	44,845,001.00	(44,845,001.00)	New
(d) TOTAL, USES			0.00	0.00	0.00	44,845,001.00	(44,845,001.00)	New
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	20,587,229.00	18,066,979.80	(21,747,903.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	39,512,230.00	40,065,031.00	12,203,020.76	40,128,176.00	63,145.00	0.2%
5) TOTAL, REVENUES			39,512,230.00	40,065,031.00	12,203,020.76	40,128,176.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,689,187.00	2,689,187.00	642,502.42	2,665,920.00	23,267.00	0.9%
3) Employee Benefits		3000-3999	1,227,143.00	1,227,143.00	337,977.54	1,865,292.00	(638,149.00)	-52.0%
4) Books and Supplies		4000-4999	3,251.00	3,251.00	2,282.36	3,518.00	(267.00)	-8.2%
5) Services and Other Operating Expenses		5000-5999	45,793,567.00	46,703,709.00	21,200,131.49	44,932,035.00	1,771,674.00	3.8%
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			49,713,148.00	50,623,290.00	22,182,893.81	49,466,765.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			(10,200,918.00)	(10,558,259.00)	(9,979,873.05)	(9,338,589.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	8,670,000.00	8,670,000.00	8,670,000.00	8,670,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	835,000.00	835,000.00	835,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			8,670,000.00	7,835,000.00	7,835,000.00	7,835,000.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,530,918.00)	(2,723,259.00)	(2,144,873.05)	(1,503,589.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	73,243,182.00	69,836,685.00		69,836,685.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			73,243,182.00	69,836,685.00		69,836,685.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			73,243,182.00	69,836,685.00		69,836,685.00		
2) Ending Net Position, June 30 (E + F1e)			71,712,264.00	67,113,426.00		68,333,096.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	71,712,264.00	67,113,426.00		68,333,096.00		
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	873,110.00	873,110.00	311,543.53	934,631.00	61,521.00	7.0%
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	35,972,480.00	35,972,480.00	10,559,257.65	35,972,480.00	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	552,801.00	552,801.19	554,425.00	1,624.00	0.3%
All Other Transfers In from All Others		8799	2,666,640.00	2,666,640.00	779,418.39	2,666,640.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			39,512,230.00	40,065,031.00	12,203,020.76	40,128,176.00	63,145.00	0.2%
TOTAL, REVENUES			39,512,230.00	40,065,031.00	12,203,020.76	40,128,176.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	328,370.00	328,370.00	114,477.02	299,637.00	28,733.00	8.8%
Clerical, Technical and Office Salaries		2400	682,107.00	682,107.00	203,409.44	647,449.00	34,658.00	5.1%
Other Classified Salaries		2900	1,678,710.00	1,678,710.00	324,615.96	1,718,834.00	(40,124.00)	-2.4%
TOTAL, CLASSIFIED SALARIES			2,689,187.00	2,689,187.00	642,502.42	2,665,920.00	23,267.00	0.9%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	2,947.73	4,572.00	(4,572.00)	New
PERS		3201-3202	701,879.00	701,879.00	155,340.36	688,793.00	13,086.00	1.9%
OASDI/Medicare/Alternative		3301-3302	205,725.00	205,725.00	42,933.62	204,006.00	1,719.00	0.8%
Health and Welfare Benefits		3401-3402	228,749.00	228,749.00	113,293.99	870,250.00	(641,501.00)	-280.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unemployment Insurance		3501-3502	13,447.00	13,447.00	3,103.72	13,356.00	91.00	0.7%
Workers' Compensation		3601-3602	74,221.00	74,221.00	17,733.07	73,572.00	649.00	0.9%
OPEB, Allocated		3701-3702	1,606.00	1,606.00	1,277.28	3,494.00	(1,888.00)	-117.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,516.00	1,516.00	1,347.77	7,249.00	(5,733.00)	-378.2%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,227,143.00</b>	<b>1,227,143.00</b>	<b>337,977.54</b>	<b>1,865,292.00</b>	<b>(638,149.00)</b>	<b>-52.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,301.00	2,301.00	2,282.36	2,568.00	(267.00)	-11.6%
Noncapitalized Equipment		4400	950.00	950.00	0.00	950.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,251.00</b>	<b>3,251.00</b>	<b>2,282.36</b>	<b>3,518.00</b>	<b>(267.00)</b>	<b>-8.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	158,369.00	158,369.00	0.00	158,369.00	0.00	0.0%
Travel and Conferences		5200	400.00	400.00	398.00	798.00	(398.00)	-99.5%
Dues and Memberships		5300	920.00	920.00	150.00	920.00	0.00	0.0%
Insurance		5400-5450	44,402,820.00	45,312,962.00	20,736,049.63	43,508,437.00	1,804,525.00	4.0%
Operations and Housekeeping Services		5500	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	100.00	100.00	379.00	434.00	(334.00)	-334.0%
Professional/Consulting Services and Operating Expenditures		5800	1,213,458.00	1,213,458.00	461,986.06	1,245,577.00	(32,119.00)	-2.6%
Communications		5900	2,500.00	2,500.00	1,168.80	2,500.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>45,793,567.00</b>	<b>46,703,709.00</b>	<b>21,200,131.49</b>	<b>44,932,035.00</b>	<b>1,771,674.00</b>	<b>3.8%</b>
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>49,713,148.00</b>	<b>50,623,290.00</b>	<b>22,182,893.81</b>	<b>49,466,765.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	8,670,000.00	8,670,000.00	8,670,000.00	8,670,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			8,670,000.00	8,670,000.00	8,670,000.00	8,670,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	835,000.00	835,000.00	835,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	835,000.00	835,000.00	835,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			8,670,000.00	7,835,000.00	7,835,000.00	7,835,000.00		

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

SAN DIEGO UNIFIED SCHOOL DISTRICT  
 FINANCIAL OPERATIONS DIVISION  
 GENERAL FUND CASH FLOW  
 PROJECTED/ACTUAL - FY 2022/2023

	Actual JULY	Actual AUGUST	Actual SEPTEMBER	Actual OCTOBER	Projected NOVEMBER	Projected DECEMBER	Projected JANUARY
<b>BEGINNING CASH BALANCE</b>	\$221,673,137.52	\$150,584,516.49	\$131,307,743.96	\$146,007,544.86	\$172,730,407.27	\$231,432,317.77	\$318,469,905.10
<b>RECEIPTS</b>							
<b>LCFF FUNDING</b>							
STATE AID	\$20,303,942.00	\$20,303,942.00	\$41,438,958.00	\$36,632,982.00	\$36,547,100.91	\$41,438,964.91	\$36,547,100.91
LOCAL TAXES	\$3,899,218.65	\$13,482,230.25	\$5,553,311.69	\$13,199,847.16	\$39,961,393.50	\$262,279,670.34	\$168,138,198.43
LESS: CHRTR SCHL TAX TRFS	(\$9,100,132.00)	(\$7,987,228.00)	(\$16,307,456.00)	(\$10,649,640.00)	(\$10,649,640.00)	(\$10,649,640.00)	(\$10,649,640.00)
STATE SUBVENTIONS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$708,920.62	\$1,654,149.66
MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,000,000.00
<b>TOTAL LCFF FUNDING</b>	\$15,103,028.65	\$25,798,944.25	\$30,684,813.69	\$39,183,189.16	\$65,858,854.41	\$293,777,915.87	\$198,689,809.00
<b>FEDERAL REVENUES</b>							
STATE REVENUES	\$37,766,078.56	\$21,063,439.75	\$17,891,314.77	\$37,001,638.22	\$2,302,422.00	\$1,970,362.00	\$63,094,760.00
LOCAL REVENUES	\$9,706,965.22	\$8,012,982.87	\$22,701,940.00	\$24,214,158.56	\$78,735,081.71	\$45,247,175.71	\$20,374,913.71
LOANS & NOTES	\$4,127,383.03	\$2,701,886.64	\$2,926,695.19	\$3,519,567.05	\$2,229,087.92	\$1,591,932.12	\$23,370,682.12
LOANS FROM OTHER FUNDS	\$0.00	\$43,660,944.26	\$60,000,000.00	\$60,000,000.00	\$45,000,000.00	\$0.00	\$0.00
<b>TOTAL REVENUES</b>	\$66,703,455.46	\$101,238,197.77	\$134,204,763.65	\$163,918,552.99	\$194,125,446.04	\$342,587,385.70	\$305,530,164.83
<b>DISBURSEMENTS</b>							
PAYROLL	\$77,968,912.65	\$67,638,191.13	\$83,286,598.50	\$90,198,762.73	\$88,065,424.45	\$89,456,048.27	\$86,215,694.30
PAYROLL BENEFITS	\$42,516,304.86	\$36,121,081.20	\$30,927,002.73	\$41,023,356.44	\$38,655,232.81	\$38,482,199.67	\$39,190,925.32
COMMERCIAL WARRANTS	\$20,299,859.08	\$21,874,267.95	\$18,969,889.73	\$17,917,690.53	\$16,702,878.28	\$14,611,550.43	\$23,066,446.18
REIMBURSEMENTS TO/ FROM OTHERS	(\$2,993,000.10)	(\$5,118,569.98)	(\$13,678,528.21)	(\$11,944,119.12)	(\$8,000,000.00)	(\$10,000,000.00)	(\$8,000,000.00)
LOANS & NOTES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$123,000,000.00	\$0.00
LOANS FROM OTHER FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL DISBURSEMENTS</b>	\$137,792,076.49	\$120,514,970.30	\$119,504,962.75	\$137,195,690.58	\$135,423,535.54	\$255,549,798.37	\$140,473,065.80
<b>ENDING CASH BALANCE</b>	\$150,584,516.49	\$131,307,743.96	\$146,007,544.86	\$172,730,407.27	\$231,432,317.77	\$318,469,905.10	\$483,527,004.12



SAN DIEGO UNIFIED SCHOOL DISTRICT  
 FINANCIAL OPERATIONS DIVISION  
 GENERAL FUND CASH FLOW  
 PROJECTED/ACTUAL - FY 2022/2023

	Projected <b>FEBRUARY</b>	Projected <b>MARCH</b>	Projected <b>APRIL</b>	Projected <b>MAY</b>	Projected <b>JUNE</b>	<b>TOTAL</b>
<b>BEGINNING CASH BALANCE</b>	\$483,527,004.12	\$412,381,982.70	\$322,949,975.22	\$525,111,967.88	\$494,474,115.72	\$221,673,137.52
<b>RECEIPTS</b>						
<b>LCFF FUNDING</b>						
STATE AID	\$26,529,923.31	\$31,421,787.31	\$26,529,923.31	\$26,529,923.31	\$31,421,787.31	\$375,646,335.28
LOCAL TAXES	\$35,557,622.74	\$24,812,860.43	\$264,912,939.06	\$42,740,768.24	\$122,116,118.48	\$996,654,178.97
LESS: CHRTR SCHL TAX TRFS	(\$10,649,640.00)	(\$21,299,280.00)	(\$10,649,640.00)	(\$10,649,640.00)	(\$10,649,640.00)	(\$139,891,216.00)
STATE SUBVENTIONS	\$0.00	\$0.00	\$0.00	\$1,654,149.66	\$583,412.06	\$4,600,632.00
MISCELLANEOUS	\$0.00	\$0.00	\$0.00	\$0.00	\$3,500,000.00	\$6,500,000.00
<b>TOTAL LCFF FUNDING</b>	\$51,437,906.05	\$34,935,367.74	\$280,793,222.37	\$60,275,201.21	\$146,971,677.85	\$1,243,509,930.25
<b>FEDERAL REVENUES</b>						
STATE REVENUES	\$1,470,525.00	\$2,675,240.00	\$48,255,011.00	\$1,287,200.00	\$13,000,000.00	\$247,777,991.30
LOCAL REVENUES	\$14,522,333.21	\$14,076,333.21	\$95,448,744.21	\$42,608,080.71	\$21,813,823.71	\$397,462,532.83
LOANS & NOTES	\$2,073,182.12	\$4,311,932.12	\$2,655,682.12	\$1,823,182.12	\$2,466,932.12	\$53,798,144.64
LOANS FROM OTHER FUNDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$208,660,944.26
<b>TOTAL REVENUES</b>	\$69,503,946.38	\$55,998,873.07	\$427,152,659.70	\$105,993,664.04	\$184,252,433.68	\$2,151,209,543.28
<b>DISBURSEMENTS</b>						
<b>PAYROLL</b>						
PAYROLL BENEFITS	\$90,008,335.08	\$90,349,238.09	\$89,800,322.80	\$89,942,040.53	\$91,741,673.29	\$1,034,671,241.81
COMMERCIAL WARRANTS	\$40,030,258.88	\$40,105,702.71	\$39,984,224.55	\$40,015,587.51	\$39,933,069.81	\$466,984,946.51
REIMBURSEMENTS TO/FROM OTHERS	\$18,610,373.83	\$24,975,939.76	\$13,325,008.57	\$12,783,657.15	\$13,614,226.15	\$216,751,787.64
LOANS & NOTES	(\$8,000,000.00)	(\$10,000,000.00)	(\$8,000,000.00)	(\$6,109,769.00)	(\$8,000,000.00)	(\$99,843,986.41)
LOANS FROM OTHER FUNDS	\$0.00	\$0.00	\$89,881,111.11	\$0.00	\$0.00	\$212,881,111.11
<b>TOTAL DISBURSEMENTS</b>	\$140,648,967.79	\$145,430,880.56	\$224,990,667.03	\$136,631,516.20	\$137,288,969.25	\$1,831,445,100.66
<b>ENDING CASH BALANCE</b>	\$412,381,982.70	\$322,949,975.22	\$525,111,967.88	\$494,474,115.72	\$541,437,580.15	\$541,437,580.15

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,187,775,530.00	1.04%	1,200,171,981.00	(1.15%)	1,186,319,743.00
2. Federal Revenues	8100-8299	10,000,000.00	0.00%	10,000,000.00	0.00%	10,000,000.00
3. Other State Revenues	8300-8599	35,207,799.00	.24%	35,292,273.00	(1.69%)	34,694,916.00
4. Other Local Revenues	8600-8799	21,497,867.00	.16%	21,531,702.00	0.00%	21,531,702.00
5. Other Financing Sources						
a. Transfers In	8900-8929	23,569,680.00	(3.54%)	22,734,680.00	(4.40%)	21,734,680.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(274,178,239.00)	6.71%	(292,563,057.00)	9.93%	(321,611,785.00)
6. Total (Sum lines A1 thru A5c)		1,003,872,637.00	(.67%)	997,167,579.00	(4.46%)	952,669,256.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				466,244,967.00		470,636,155.00
b. Step & Column Adjustment				8,718,781.00		8,800,896.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,327,593.00)		53,137,421.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	466,244,967.00	.94%	470,636,155.00	13.16%	532,574,472.00
2. Classified Salaries						
a. Base Salaries				117,120,040.00		121,050,923.00
b. Step & Column Adjustment				1,721,665.00		1,779,449.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,209,218.00		19,471,220.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	117,120,040.00	3.36%	121,050,923.00	17.56%	142,301,592.00
3. Employee Benefits	3000-3999	281,348,355.00	6.71%	300,235,852.00	14.76%	344,565,372.00
4. Books and Supplies	4000-4999	19,435,939.00	24.08%	24,115,758.00	34.24%	32,372,290.00
5. Services and Other Operating Expenditures	5000-5999	47,931,446.00	7.72%	51,630,905.00	4.41%	53,907,741.00
6. Capital Outlay	6000-6999	810,746.00	.39%	813,915.00	0.00%	813,915.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,738,600.00	(100.00%)		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(16,344,854.00)	11.52%	(18,228,297.00)	0.00%	(18,228,297.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	9,356,868.00	1.60%	9,506,868.00	0.00%	9,506,868.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		928,642,107.00	3.35%	959,762,079.00	14.38%	1,097,813,953.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		75,230,530.00		37,405,500.00		(145,144,697.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		117,565,848.00		192,796,378.00		230,201,878.00
2. Ending Fund Balance (Sum lines C and D1)		192,796,378.00		230,201,878.00		85,057,181.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,582,028.00		2,582,028.00		2,582,028.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	153,695,350.00		190,715,850.00		45,424,153.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	36,519,000.00		36,904,000.00		37,051,000.00

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)		192,796,378.00		230,201,878.00		85,057,181.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	36,519,000.00		36,904,000.00		37,051,000.00
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				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		36,519,000.00		36,904,000.00		37,051,000.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d & B2d: The certificated/classified amounts and adjustments entered reflect our District Multi-Year Projection model. B10-No other adjustments required for Unrestricted.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	6,500,000.00	0.00%	6,500,000.00	0.00%	6,500,000.00
2. Federal Revenues	8100-8299	306,697,167.00	(11.35%)	271,874,110.00	(64.95%)	95,301,807.00
3. Other State Revenues	8300-8599	488,171,495.00	(48.68%)	250,525,277.00	1.22%	253,589,398.00
4. Other Local Revenues	8600-8799	14,436,738.00	(2.92%)	14,014,878.00	(2.26%)	13,697,643.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	274,178,239.00	6.71%	292,563,057.00	9.93%	321,611,785.00
6. Total (Sum lines A1 thru A5c)		1,089,983,639.00	(23.35%)	835,477,322.00	(17.33%)	690,700,633.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				254,297,219.00		240,463,793.00
b. Step & Column Adjustment				4,755,358.00		4,496,673.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(18,588,784.00)		(60,919,674.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	254,297,219.00	(5.44%)	240,463,793.00	(23.46%)	184,040,792.00
2. Classified Salaries						
a. Base Salaries				149,937,262.00		152,976,094.00
b. Step & Column Adjustment				2,204,078.00		2,248,749.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				834,754.00		(21,141,691.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	149,937,262.00	2.03%	152,976,094.00	(12.35%)	134,083,152.00
3. Employee Benefits	3000-3999	269,483,390.00	8.66%	292,818,623.00	(11.05%)	260,473,902.00
4. Books and Supplies	4000-4999	61,035,790.00	5.48%	64,379,585.00	(12.17%)	56,547,717.00
5. Services and Other Operating Expenditures	5000-5999	139,071,866.00	(16.67%)	115,889,468.00	(12.84%)	101,003,665.00
6. Capital Outlay	6000-6999	8,212,123.00	(76.53%)	1,927,665.00	.02%	1,928,004.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,315,000.00	(2.66%)	1,280,045.00	4.60%	1,338,894.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	13,951,863.00	12.25%	15,661,088.00	(2.20%)	15,316,705.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		897,304,513.00	(1.33%)	885,396,361.00	(14.76%)	754,732,831.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		192,679,126.00		(49,919,039.00)		(64,032,198.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		98,657,525.00		291,336,651.00		241,417,612.00
2. Ending Fund Balance (Sum lines C and D1)		291,336,651.00		241,417,612.00		177,385,414.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	291,336,651.00		241,417,633.00		177,385,435.00
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		(21.00)		(21.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		291,336,651.00		241,417,612.00		177,385,414.00
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d & B2d-The certificated/classified amounts and adjustments entered reflect our District Multi Year Projections model. B10-No other adjustments required for Restricted.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,194,275,530.00	1.04%	1,206,671,981.00	(1.15%)	1,192,819,743.00
2. Federal Revenues	8100-8299	316,697,167.00	(11.00%)	281,874,110.00	(62.64%)	105,301,807.00
3. Other State Revenues	8300-8599	523,379,294.00	(45.39%)	285,817,550.00	.86%	288,284,314.00
4. Other Local Revenues	8600-8799	35,934,605.00	(1.08%)	35,546,580.00	(.89%)	35,229,345.00
5. Other Financing Sources						
a. Transfers In	8900-8929	23,569,680.00	(3.54%)	22,734,680.00	(4.40%)	21,734,680.00
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)		2,093,856,276.00	(12.48%)	1,832,644,901.00	(10.33%)	1,643,369,889.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				720,542,186.00		711,099,948.00
b. Step & Column Adjustment				13,474,139.00		13,297,569.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(22,916,377.00)		(7,782,253.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	720,542,186.00	(1.31%)	711,099,948.00	.78%	716,615,264.00
2. Classified Salaries						
a. Base Salaries				267,057,302.00		274,027,017.00
b. Step & Column Adjustment				3,925,743.00		4,028,198.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				3,043,972.00		(1,670,471.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	267,057,302.00	2.61%	274,027,017.00	.86%	276,384,744.00
3. Employee Benefits	3000-3999	550,831,745.00	7.67%	593,054,475.00	2.02%	605,039,274.00
4. Books and Supplies	4000-4999	80,471,729.00	9.97%	88,495,343.00	.48%	88,920,007.00
5. Services and Other Operating Expenditures	5000-5999	187,003,312.00	(10.42%)	167,520,373.00	(7.53%)	154,911,406.00
6. Capital Outlay	6000-6999	9,022,869.00	(69.62%)	2,741,580.00	.01%	2,741,919.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,053,600.00	(68.42%)	1,280,045.00	4.60%	1,338,894.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,392,991.00)	7.28%	(2,567,209.00)	13.41%	(2,911,592.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	9,356,868.00	1.60%	9,506,868.00	0.00%	9,506,868.00
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)		1,825,946,620.00	1.05%	1,845,158,440.00	.40%	1,852,546,784.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		267,909,656.00		(12,513,539.00)		(209,176,895.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		216,223,373.00		484,133,029.00		471,619,490.00
2. Ending Fund Balance (Sum lines C and D1)		484,133,029.00		471,619,490.00		262,442,595.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,582,028.00		2,582,028.00		2,582,028.00
b. Restricted	9740	291,336,651.00		241,417,633.00		177,385,435.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	153,695,350.00		190,715,850.00		45,424,153.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	36,519,000.00		36,904,000.00		37,051,000.00

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		(21.00)		(21.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		484,133,029.00		471,619,490.00		262,442,595.00
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	36,519,000.00		36,904,000.00		37,051,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			(21.00)		(21.00)
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)		36,519,000.00		36,903,979.00		37,050,979.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.00%		2.00%		2.00%
<b>F. RECOMMENDED RESERVES</b>						
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?	No					
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)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		85,426.65		84,145.25		82,883.07
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,825,946,620.00		1,845,158,440.00		1,852,546,784.00
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)		1,825,946,620.00		1,845,158,440.00		1,852,546,784.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		36,518,932.40		36,903,168.80		37,050,935.68
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)		36,518,932.40		36,903,168.80		37,050,935.68
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**San Diego Unified School District  
Multi-Year Projections - Assumptions**

<b>REVENUE ASSUMPTIONS</b>			
<b>Description</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
LCFF Funding Model			
Funded ADA	95,064*	91,826*	86,090*
Enrollment	94,882	93,459	92,057
COLA	6.56%	5.38%	4.02%
Federal : Impact Aid	\$10.0M	\$10.0M	\$10.0M
Other State/Federal			
Mandated Cost Reimbursement	\$4.3M	\$4.4M	\$4.4M
Lottery (GFU- \$170; GFR-\$67)	\$237/ADA	\$237/ADA	\$237/ADA
Transfers In	\$23.6M	\$22.7M	\$21.7M

\*Three year rolling ADA average

<b>EXPENSE ASSUMPTIONS</b>			
<b>Description</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>
Salaries			
Step and Column: Cert / Class	1.86%/0.73%	1.87%/1.47%	1.87%/1.47%
Salary Increase	0.0%	0.0%	0.0%
One-Time Off-Schedule Payment	4.5%	0.0%	0.0%
STRS	19.10%	19.10%	19.10%
PERS	25.37%	25.20%	24.60%
Health & Welfare Premiums	5.00%	5.00%	5.00%
Materials & Supplies (Consumer Price Index- CPI)	5.75%	2.58%	2.20%
Contracted Services (CPI)	5.75%	2.58%	2.20%
Utilities	\$33.1M	\$33.3M	\$34.8M
Contributions			
Special Education	\$225.8M	\$239.4M	\$260.5M
Restricted Routine Maintenance (RRM)	\$46.6M	\$47.8M	\$53.2M

<b>RESERVE ASSUMPTIONS</b>			
<b>Description</b>			
Economic Uncertainties- 2%	\$36.5M	\$36.9M	\$37.1M
Unexpended Set-Asides and Reserves	\$153.7M	\$190.7M	\$45.4M
Stores Inventory	\$1.7M	\$1.7M	\$1.7M
Prepaid Expenses	\$0.85M	\$0.85M	\$0.85M
Revolving Cash Funds	\$0.06M	\$0.06M	\$0.06M



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	93,333.35	93,333.35	85,426.65	95,063.51	1,730.16	2.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Total, District Regular ADA</b> <b>(Sum of Lines A1 through A3)</b>	93,333.35	93,333.35	85,426.65	95,063.51	1,730.16	2.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	231.84	231.84	205.40	205.40	(26.44)	-11.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>g. Total, District Funded County Program ADA</b> <b>(Sum of Lines A5a through A5f)</b>	231.84	231.84	205.40	205.40	(26.44)	-11.0%
<b>6. TOTAL DISTRICT ADA</b> <b>(Sum of Line A4 and Line A5g)</b>	93,565.19	93,565.19	85,632.05	95,268.91	1,703.72	2.0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>8. Charter School ADA</b> <b>(Enter Charter School ADA using</b> <b>Tab C. Charter School ADA)</b>						

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

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

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

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

District's ADA Standard Percentage Range:

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

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	93,333.35	95,063.51		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>93,333.35</b>	<b>95,063.51</b>	<b>1.9%</b>	<b>Met</b>
1st Subsequent Year (2023-24)	District Regular	89,927.93	90,826.25		
	Charter School				
	<b>Total ADA</b>	<b>89,927.93</b>	<b>90,826.25</b>	<b>1.0%</b>	<b>Met</b>
2nd Subsequent Year (2024-25)	District Regular	86,010.81	86,089.76		
	Charter School				
	<b>Total ADA</b>	<b>86,010.81</b>	<b>86,089.76</b>	<b>.1%</b>	<b>Met</b>

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

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

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

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

N/A

2. **CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2022-23)	District Regular	96,116.00		
	Charter School			
	<b>Total Enrollment</b>	<b>96,116.00</b>	<b>94,882.00</b>	<b>(1.3%)</b>
1st Subsequent Year (2023-24)	District Regular	94,674.26		
	Charter School			
	<b>Total Enrollment</b>	<b>94,674.26</b>	<b>93,458.77</b>	<b>(1.3%)</b>
2nd Subsequent Year (2024-25)	District Regular	93,254.15		
	Charter School			
	<b>Total Enrollment</b>	<b>93,254.15</b>	<b>92,056.89</b>	<b>(1.3%)</b>

**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 budget adoption by more than two percent for the current year and two subsequent fiscal years.

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

N/A

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2019-20)			
District Regular	97,479	101,955	
Charter School			
<b>Total ADA/Enrollment</b>	<b>97,479</b>	<b>101,955</b>	<b>95.6%</b>
Second Prior Year (2020-21)			
District Regular	97,695	97,696	
Charter School			
<b>Total ADA/Enrollment</b>	<b>97,695</b>	<b>97,696</b>	<b>100.0%</b>
First Prior Year (2021-22)			
District Regular	85,725	95,244	
Charter School			
<b>Total ADA/Enrollment</b>	<b>85,725</b>	<b>95,244</b>	<b>90.0%</b>
Historical Average Ratio:			95.2%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>95.7%</b>

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form A1, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)				
District Regular	85,427	94,882		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>85,427</b>	<b>94,882</b>	<b>90.0%</b>	<b>Met</b>
1st Subsequent Year (2023-24)				
District Regular	84,145	93,459		
Charter School				
<b>Total ADA/Enrollment</b>	<b>84,145</b>	<b>93,459</b>	<b>90.0%</b>	<b>Met</b>
2nd Subsequent Year (2024-25)				
District Regular	82,883	92,057		
Charter School				
<b>Total ADA/Enrollment</b>	<b>82,883</b>	<b>92,057</b>	<b>90.0%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

N/A

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
	Current Year (2022-23)	1,244,758,092.00	1,336,571,834.00	7.4%
1st Subsequent Year (2023-24)	1,277,482,605.00	1,359,367,246.00	6.4%	Not Met
2nd Subsequent Year (2024-25)	1,288,656,788.00	1,357,710,916.00	5.4%	Not Met

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

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

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

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

Current, 1st and 2nd Subsequent years were based on the updated BASC calculator. At the time of Original Budget and the subsequent two out years was based on the Governor's May revised budget. There were changes to LCFF that wasn't in the BASC calculator until after our Board approved our Budget on June 27th, 2022. Therefore variances have occurred in the 22-23 year and the two subsequent fiscal years.



**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)	805,659,179.16	
Second Prior Year (2020-21)	803,072,653.29	858,383,656.44	93.6%
First Prior Year (2021-22)	839,535,354.74	880,620,012.79	95.3%
	Historical Average Ratio:		94.9%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2%	2%	2%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>91.9% to 97.9%</b>	<b>91.9% to 97.9%</b>	<b>91.9% to 97.9%</b>

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)			Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)			
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)			
Current Year (2022-23)	864,713,362.00	919,285,239.00	94.1%	Met	
1st Subsequent Year (2023-24)	891,922,930.00	950,255,211.00	93.9%	Met	
2nd Subsequent Year (2024-25)	1,019,441,436.00	1,088,307,085.00	93.7%	Met	

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

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

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

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

N/A

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2022-23)	353,802,120.00	316,697,167.00	-10.5%	Yes
1st Subsequent Year (2023-24)	230,923,097.00	281,874,110.00	22.1%	Yes
2nd Subsequent Year (2024-25)	102,895,105.00	105,301,807.00	2.3%	No

Explanation:  
(required if Yes)

Current Year (2022-23) Decrease ESSER III (\$52.3M), IDEA (\$2.3M) and increases in ESSER II \$8.5M, various ESSA resources \$7.2M and FEMA \$2.6M. 1st Subsequent Year (2023-24) Increase in ESSER III \$50.9M.

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

Current Year (2022-23)	264,814,419.00	523,379,294.00	97.6%	Yes
1st Subsequent Year (2023-24)	242,978,131.00	285,817,550.00	17.6%	Yes
2nd Subsequent Year (2024-25)	247,104,211.00	288,284,314.00	16.7%	Yes

Explanation:  
(required if Yes)

Current Year (2022-23) increase in ELO Program \$34M, ASES \$2.8M, CCSSP Implementation grant \$12.8M, Career Tech Incent Grant VII \$2.2M, K-12 SWP Brain Research \$6M, K-12 SWP Onward College Career \$1.7M, Art, Music & Instructional Material Discretionary Block Grant \$57.1M, Classified School Employee Assistant Program \$3.6M, Learning Recovery Emergency BI Grant \$119.8M, Ethnic Studies Local Support \$7M, CEC Grant \$2.2M, SE Early Intervention \$6.3M, Transportation \$14.1M. 1st Subsequent Yr (2023-24) Increase in Transportation \$14.1M, ELO Program \$25.8M, Classified Empl Summer Assist Program \$2.9M. 2nd Subsequent Yr (2024-25) Increase in Transportation \$14.1M, ELO Program \$25.8M, Classified Employee Assist Program \$1.3M.

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

Current Year (2022-23)	35,419,539.00	35,934,605.00	1.5%	No
1st Subsequent Year (2023-24)	36,256,771.00	35,546,580.00	-2.0%	No
2nd Subsequent Year (2024-25)	35,947,884.00	35,229,345.00	-2.0%	No

Explanation:  
(required if Yes)

N/A

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

Current Year (2022-23)	62,354,880.00	80,471,729.00	29.1%	Yes
1st Subsequent Year (2023-24)	50,409,145.00	88,495,343.00	75.6%	Yes
2nd Subsequent Year (2024-25)	48,112,107.00	88,920,007.00	84.8%	Yes

Explanation:  
(required if Yes)

At first interim, carry over dollars are projected in books and supplies. During the year projections are updated based on needs.

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

Current Year (2022-23)	125,275,286.00	187,003,312.00	49.3%	Yes
1st Subsequent Year (2023-24)	128,003,787.00	167,520,373.00	30.9%	Yes
2nd Subsequent Year (2024-25)	126,470,986.00	154,911,406.00	22.5%	Yes

Explanation:  
(required if Yes)

First interim projected has been updated based on spending plans.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2022-23)	654,036,078.00	876,011,066.00	33.9%	Not Met
1st Subsequent Year (2023-24)	510,157,999.00	603,238,240.00	18.2%	Not Met
2nd Subsequent Year (2024-25)	385,947,200.00	428,815,466.00	11.1%	Not Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2022-23)	187,630,166.00	267,475,041.00	42.6%	Not Met
1st Subsequent Year (2023-24)	178,412,932.00	256,015,716.00	43.5%	Not Met
2nd Subsequent Year (2024-25)	174,583,093.00	243,831,413.00	39.7%	Not Met

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

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

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

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

Current Year (2022-23) Decrease ESSER III (\$52.3M), IDEA (\$2.3M) and increases in ESSER II \$8.5M, various ESSA resources \$7.2M and FEMA \$2.6M. 1st Subsequent Year (2023-24) Increase in ESSER III \$50.9M.

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

Current Year (2022-23) increase in ELO Program \$34M, ASES \$2.8M, CCSSP Implementation grant \$12.8M, Career Tech Incent Grant VII \$2.2M, K-12 SWP Brain Research \$6M, K-12 SWP Onward College Career \$1.7M, Art, Music & Instructional Material Discretionary Block Grant \$57.1M, Classified School Employee Assistant Program \$3.6M, Learning Recovery Emergency BI Grant \$119.8M, Ethnic Studies Local Support \$7M, CEC Grant \$2.2M, SE Early Intervention \$6.3M, Transportation \$14.1M. 1st Subsequent Yr (2023-24) Increase in Transportation \$14.1M, ELO Program \$25.8M, Classified Empl Summer Assist Program \$2.9M. 2nd Subsequent Yr (2024-25) Increase in Transportation \$14.1M, ELO Program \$25.8M, Classified Employee Assist Program \$1.3M.

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

N/A

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

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

At first interim, carry over dollars are projected in books and supplies. During the year projections are updated based on needs.

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

First interim projected has been updated based on spending plans.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	45,856,444.23	46,643,742.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		46,569,810.00	

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)

N/A

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

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

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

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

Fiscal Year	Projected Year Totals			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)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2022-23)	75,230,530.00	928,642,107.00	N/A	Met
1st Subsequent Year (2023-24)	37,405,500.00	959,762,079.00	N/A	Met
2nd Subsequent Year (2024-25)	(145,144,697.00)	1,097,813,953.00	13.2%	Not Met

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

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

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

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

The District continues to systematically review its budget and to set-aside one-time savings or funds to offset one-time expenditures in the subsequent years. The District will utilize ending balance to sustain its educational programs and operations.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)		Status
	Current Year (2022-23)	484,133,029.00	
1st Subsequent Year (2023-24)	471,619,490.00	Met	
2nd Subsequent Year (2024-25)	262,442,595.00	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)

N/A

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
	Current Year (2022-23)	541,437,580.15	

**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)

N/A

**10. CRITERION: Reserves**

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

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

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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	85,426.65	84,145.25	82,883.07
<b>District's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

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

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

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

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

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

a. Enter the name(s) of the SELPA(s):

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

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

**10B. Calculating the District's Reserve Standard**

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	1,825,946,620.00	1,845,158,440.00	1,852,546,784.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,825,946,620.00	1,845,158,440.00	1,852,546,784.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	36,518,932.40	36,903,168.80	37,050,935.68

6. Reserve Standard - by Amount  
(\$75,000 for districts with less than 1,001 ADA, else 0)

7. **District's Reserve Standard**  
**(Greater of Line B5 or Line B6)**

0.00	0.00	0.00
<b>36,518,932.40</b>	<b>36,903,168.80</b>	<b>37,050,935.68</b>



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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2022-23)	(2023-24)	(2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	36,519,000.00	36,904,000.00	37,051,000.00
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	(21.00)	(21.00)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	36,519,000.00	36,903,979.00	37,050,979.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.00%	2.00%	2.00%
<b>District's Reserve Standard</b> (Section 10B, Line 7):	<b>36,518,932.40</b>	<b>36,903,168.80</b>	<b>37,050,935.68</b>
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)

N/A

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

N/A

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

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

No

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

N/A

**S3. Temporary Interfund Borrowings**

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

Yes

1b. If Yes, identify the interfund borrowings:

Temporary borrowing from General Fund by other funds for monthly payroll expenses.

**S4. Contingent Revenues**

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

No

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

N/A

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2022-23)	(307,462,664.00)	(274,178,239.00)	-10.8%	(33,284,425.00)	Not Met
1st Subsequent Year (2023-24)	(319,392,553.00)	(292,759,962.00)	-8.3%	(26,632,591.00)	Not Met
2nd Subsequent Year (2024-25)	(327,429,435.00)	(321,889,889.00)	-1.7%	(5,539,546.00)	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2022-23)	22,734,680.00	23,569,680.00	3.7%	835,000.00	Met
1st Subsequent Year (2023-24)	22,734,680.00	22,734,680.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	21,734,680.00	21,734,680.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2022-23)	9,356,868.00	9,356,868.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	9,506,868.00	9,506,868.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	9,506,868.00	9,506,868.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

Current YR (2022-23) Contributions decreased in Special Education Program (\$32.6M) and in JROTC program (\$.65M). 1st Subsequent YR (2023-24) Contributions decreased in Special Education Program (\$32.3M) but increased in School Maintenance \$2.6M and Title II and III \$3.0M. All contributions are ongoing.

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

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

N/A

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

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

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

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

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**S6. Long-term Commitments**

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation		N/A		
General Obligation Bonds		Property Tax Apportionment	Fund 51 Object Code 7400's	5,536,456,919
Supp Early Retirement Program		All Dist. Funds with Participating Retirees	Fund 01 Object Code 3901 & 3902	10,715,000
State School Building Loans		N/A		
Compensated Absences		All Dist. Funds with Payroll & Benefits	All Funds with Participating ees Object Code 1000-3999	39,166,475

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

Net Pension Liability		All Dist. Funds with Participating Employees	All Dist. Funds with Participating ees Object Code 3101-3202	793,205,000
Lease Payable				1,108,751
<b>TOTAL:</b>				<b>6,380,652,145</b>

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	493,480,958	511,585,075	446,479,866	445,515,470
Supp Early Retirement Program	20,232,230	4,045,000	3,635,000	3,035,000
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Net Pension Liability				
Lease Payable				

Total Annual Payments:	513,713,188	515,630,075	450,114,866	448,550,470
Has total annual payment increased over prior year (2021-22)?		Yes	No	No

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

Increase in General Obligation Bonds is funded through property tax apportionments received by the county .

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

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

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

No

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

**Explanation:**  
(Required if Yes)

N/A

**S7. Unfunded Liabilities**

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

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

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

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

Yes
-----

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

Yes
-----

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

Yes
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2 OPEB Liabilities	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	155,268,535.00	134,101,172.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	155,268,535.00	134,101,172.00

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

Actuarial	Actuarial
Jun 30, 2020	Jun 30, 2022

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

3 OPEB Contributions	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2022-23)	5,968,338.00	11,795,227.00
1st Subsequent Year (2023-24)	6,408,036.00	11,279,957.00
2nd Subsequent Year (2024-25)	6,848,778.00	10,840,395.00

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)	3,397,955.00	3,397,954.00
1st Subsequent Year (2023-24)	3,397,955.00	3,397,955.00
2nd Subsequent Year (2024-25)	3,397,955.00	3,397,955.00

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

Current Year (2022-23)	7,992,391.00	6,751,131.00
1st Subsequent Year (2023-24)	8,192,201.00	7,003,623.00
2nd Subsequent Year (2024-25)	8,397,006.00	7,265,559.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)	581	964
1st Subsequent Year (2023-24)	581	964
2nd Subsequent Year (2024-25)	581	964

4. Comments:

The District OPEB Liability is limited to the implicit subsidy that exist as a result of our Retirees paying a lower premium that would be warranted if they had to pay a premium based in a typical pool of retirees. The decreased the Total OPEB Liability is based on premium rates updated annual per capita claims cost. The increase to ADC Contribution is based on the retirement incentive provided 2021.





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

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

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

		Budget Adoption (Form 01CS, Item S7B)		First Interim
2	Self-Insurance Liabilities			
	a. Accrued liability for self-insurance programs	75,202,000.00		74,543,000.00
	b. Unfunded liability for self-insurance programs	54,844,000.00		50,551,000.00

		Budget Adoption (Form 01CS, Item S7B)		First Interim
3	Self-Insurance Contributions			
	a. Required contribution (funding) for self-insurance programs			
	Current Year (2022-23)	29,303,000.00		26,216,000.00
	1st Subsequent Year (2023-24)	29,303,000.00		26,216,000.00
	2nd Subsequent Year (2024-25)	29,303,000.00		26,216,000.00
	b. Amount contributed (funded) for self-insurance programs			
	Current Year (2022-23)	31,566,600.00		33,812,195.00
	1st Subsequent Year (2023-24)	31,566,600.00		33,812,195.00
	2nd Subsequent Year (2024-25)	31,566,600.00		33,812,195.00

4 Comments:

The change to budgeted liability and contribution originally included the Captive GL Trust. After further information it was determined that the Captive GL Trust is not to be included.

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	6,277.8	6,526.1	6,526.1	6,526.1

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

[ ]

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

[ ]

If Yes, date of Superintendent and CBO certification:

[ ]

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

n/a

If Yes, date of budget revision board adoption:

[ ]

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")

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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

8,185,611
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7. Amount included for any tentative salary schedule increases

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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)
Yes	Yes	Yes
115,316,833	133,365,154	138,232,959
100.0%	100.0%	100.0%
5.0%	5.0%	5.0%

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

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

No
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If Yes, amount of new costs included in the interim and MYPs

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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)
Yes	Yes	Yes
12,290,504	12,204,879	12,493,525
1.9%	1.9%	1.9%

**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)
No	No	No
No	No	No

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

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

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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No
----

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

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	4,366.3	4,513.2	4,513.2	4,513.2

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

No
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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
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If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

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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
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If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: 

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End Date: 

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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)?

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**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")

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

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Negotiations Not Settled

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

3,395,418
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	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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7. Amount included for any tentative salary schedule increases

0	0	0
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	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<b>Classified (Non-management) Health and Welfare (H&amp;W) Benefits</b>			
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	79,749,196	92,230,800	95,597,208
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	5.0%	5.0%	5.0%

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

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

No		
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If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<b>Classified (Non-management) Step and Column Adjustments</b>			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	1,737,744	3,533,673	3,585,618
3. Percent change in step & column over prior year	.7%	1.5%	1.5%

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

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

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

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

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

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

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

No

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

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	548.1	563.7	563.7	563.7

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

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

Yes

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

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

Negotiations Not Settled

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

879,496

4. Amount included for any tentative salary schedule increases

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	0	0	0

**Management/Supervisor/Confidential**

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Yes	Yes	Yes	Yes
	9,960,031	11,519,923	11,940,398
	100.0%	100.0%	100.0%
	5.0%	5.0%	5.0%

**Management/Supervisor/Confidential**

**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?
2. Cost of step & column adjustments
3. Percent change in step and column over prior year

Yes	Yes	Yes	Yes
	1,163,780	1,313,639	1,336,997
	.9%	.9%	.9%

**Management/Supervisor/Confidential**

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

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

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

Yes	Yes	Yes	Yes

S9.

**Status of Other Funds**

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

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

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

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

**Comments:**  
(optional)

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**End of School District First Interim Criteria and Standards Review**

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First Interim  
Original Budget 2022-23  
**Technical Review Checks**  
Phase - All  
Display - Exceptions Only

**San Diego County**

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

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

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

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

## **IMPORT CHECKS**

## **GENERAL LEDGER CHECKS**

## **SUPPLEMENTAL CHECKS**

## **EXPORT VALIDATION CHECKS**

First Interim  
Board Approved Operating Budget 2022-23

**Technical Review Checks**

Phase - All

Display - Exceptions Only

**San Diego County**

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

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

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

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

**IMPORT CHECKS**

**GENERAL LEDGER CHECKS**

**OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund:

**Exception**

<b>FUND</b>	<b>RESOURCE</b>	<b>OBJECT</b>	<b>VALUE</b>
40	0000	8660	(\$243,186.00)

Explanation: Reversal of FY 21/22 GASB 87 accrual of interest income that should not have been recognized.

**SUPPLEMENTAL CHECKS**

**EXPORT VALIDATION CHECKS**

First Interim  
Actuals to Date 2022-23  
**Technical Review Checks**  
Phase - All  
Display - Exceptions Only

**San Diego County**

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

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

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

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

## **IMPORT CHECKS**

## **GENERAL LEDGER CHECKS**

## **SUPPLEMENTAL CHECKS**

## **EXPORT VALIDATION CHECKS**

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

San Diego County

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

- F - Fatal** (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation** (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational** (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

**CHK-RESOURCExOBJECTA - (Warning)** - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
67-7690-0-0000-0000-8699	7690	8699	\$1,624.00

Explanation: This exception is a result of the entries made to record STRS On-Behalf Pension Contributions in resource 76900, as required under GASB 68. Since Fund 67 does not accept revenue object code 8590, we used revenue object code 8699 which resulted in this exception.

**CHK-RESOURCExOBJECTB - (Informational)** - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

**Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
67-7690-0-0000-0000-8699	7690	8699	\$1,624.00

Explanation: This exception is a result of the entries made to record STRS On-Behalf Pension Contributions in resource 76900, as required under GASB 68. Since Fund 67 does not accept revenue object code 8590, we used revenue object code 8699 which resulted in this exception.

**GENERAL LEDGER CHECKS**

**OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund:

**Exception**

FUND	RESOURCE	OBJECT	VALUE
40	0000	8660	(\$243,186.00)

Explanation: Reversal of FY 21/22 GASB 87 accrual of interest income that should not have been recognized.

**SUPPLEMENTAL CHECKS**

**EXPORT VALIDATION CHECKS**

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

**Exception**

Explanation: The District provides its own Cash Flow worksheets.