

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

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: 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: Seth Boomgarden Telephone: 619-668-5700 ext. 6404
Title: Director of Fiscal Services E-mail: Seth.Boomgarden@lmsv sd.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	

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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
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since 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	Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)		X
S8		• Classified? (Section S8B, Line 3)		X
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	127,202,423.00	127,632,740.00	26,493,546.66	127,632,740.00	0.00	0.0%
2) Federal Revenue		8100-8299	3.00	100,003.00	0.00	100,003.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,984,416.16	2,206,234.07	302,388.18	2,206,234.07	0.00	0.0%
4) Other Local Revenue		8600-8799	1,486,920.50	1,417,869.51	327,080.26	1,417,869.51	0.00	0.0%
5) TOTAL, REVENUES			130,673,762.66	131,356,846.58	27,123,015.10	131,356,846.58		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	48,017,706.95	45,241,418.87	15,494,155.09	45,241,418.87	0.00	0.0%
2) Classified Salaries		2000-2999	17,429,271.10	17,421,890.87	4,986,624.79	17,421,890.87	0.00	0.0%
3) Employee Benefits		3000-3999	23,118,363.53	26,745,171.60	7,169,593.03	26,745,171.60	0.00	0.0%
4) Books and Supplies		4000-4999	2,760,375.34	4,049,517.79	952,725.50	4,049,517.79	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,506,732.52	9,444,953.06	3,894,446.95	9,444,953.06	0.00	0.0%
6) Capital Outlay		6000-6999	188,590.00	4,813,350.90	14,920.22	4,813,350.90	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	84,830.88	84,830.88	69,807.69	84,830.88	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(575,612.99)	(1,119,756.94)	(15,567.11)	(1,119,756.94)	0.00	0.0%
9) TOTAL, EXPENDITURES			99,530,257.33	106,681,377.03	32,566,706.16	106,681,377.03		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			31,143,505.33	24,675,469.55	(5,443,691.06)	24,675,469.55		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	81,243.00	81,243.00	0.00	81,243.00	0.00	0.0%
b) Transfers Out		7600-7629	45,000.00	45,000.00	0.00	45,000.00	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	(24,169,699.93)	(27,420,136.62)	0.00	(27,420,136.62)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,133,456.93)	(27,383,893.62)	0.00	(27,383,893.62)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,010,048.40	(2,708,424.07)	(5,443,691.06)	(2,708,424.07)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	44,637,720.93	44,637,720.93		44,637,720.93	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)			44,637,720.93	44,637,720.93		44,637,720.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,637,720.93	44,637,720.93		44,637,720.93		
2) Ending Balance, June 30 (E + F1e)			51,647,769.33	41,929,296.86		41,929,296.86		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	43,650.00	43,650.00		43,650.00		
Stores		9712	161,971.82	161,971.82		161,971.82		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	46,112,978.87	36,012,082.04		36,012,082.04		
DEFERRED MAINTENANCE	0000	9760	5,000,000.00					
BOARD REQUIRED ADDITIONAL 2%	0000	9760	3,552,779.02					
DECLINING ENROLLMENT	0000	9760	37,560,199.85					
DEFERRED MAINTENANCE	0000	9760		5,000,000.00				
BOARD REQUIRED ADDITIONAL 2%	0000	9760		3,807,729.00				
DECLINING ENROLLMENT	0000	9760		27,204,353.04				
DEFERRED MAINTENANCE	0000	9760				5,000,000.00		
BOARD REQUIRED ADDITIONAL 2%	0000	9760				3,807,729.00		
DECLINING ENROLLMENT	0000	9760				27,204,353.04		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,329,168.64	5,711,593.00		5,711,593.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	60,687,618.00	59,591,681.00	17,751,500.00	59,591,681.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	28,658,388.00	27,669,126.00	7,362,254.00	27,669,126.00	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	202,409.00	202,978.00	0.00	202,978.00	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	35,991,558.00	38,359,279.00	148,873.27	38,359,279.00	0.00	0.0%
Unsecured Roll Taxes		8042	946,199.00	1,217,987.00	1,172,824.30	1,217,987.00	0.00	0.0%
Prior Years' Taxes		8043	11,127.00	(48,345.00)	(18,075.39)	(48,345.00)	0.00	0.0%
Supplemental Taxes		8044	1,782,103.00	1,945,452.00	573,791.24	1,945,452.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(47,373.00)	(99,063.00)	0.00	(99,063.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	884,320.00	840,448.00	0.00	840,448.00	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			129,116,349.00	129,679,543.00	26,991,167.42	129,679,543.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								

Description	Resource Codes	Object Codes	Original Budget (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 - 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	(1,913,926.00)	(2,046,803.00)	(497,620.76)	(2,046,803.00)	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			127,202,423.00	127,632,740.00	26,493,546.66	127,632,740.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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	3.00	3.00	0.00	3.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	100,000.00	0.00	100,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3.00	100,003.00	0.00	100,003.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		

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Mandated Costs Reimbursements		8550	340,806.16	341,964.07	0.00	341,964.07	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,543,610.00	1,739,270.00	302,388.18	1,739,270.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
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	100,000.00	125,000.00	0.00	125,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,984,416.16	2,206,234.07	302,388.18	2,206,234.07	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	600.00	600.00	0.00	600.00	0.00	0.0%
Leases and Rentals		8650	15,000.00	35,598.87	35,598.87	35,598.87	0.00	0.0%
Interest		8660	200,000.00	250,000.00	113,010.31	250,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	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	402,482.50	402,482.50	0.00	402,482.50	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%

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All Other Fees and Contracts		8689	7,700.00	7,700.00	985.80	7,700.00	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	861,138.00	721,488.14	177,485.28	721,488.14	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,486,920.50	1,417,869.51	327,080.26	1,417,869.51	0.00	0.0%
TOTAL, REVENUES			130,673,762.66	131,356,846.58	27,123,015.10	131,356,846.58	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	42,120,591.72	38,257,411.34	13,302,548.28	38,257,411.34	0.00	0.0%
Certificated Pupil Support Salaries		1200	686,794.23	864,681.08	257,646.42	864,681.08	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,015,945.00	5,791,623.73	1,852,875.51	5,791,623.73	0.00	0.0%
Other Certificated Salaries		1900	194,376.00	327,702.72	81,084.88	327,702.72	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			48,017,706.95	45,241,418.87	15,494,155.09	45,241,418.87	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	15,133.11	432,404.79	110,609.73	432,404.79	0.00	0.0%
Classified Support Salaries		2200	6,657,056.64	6,152,153.59	1,730,804.60	6,152,153.59	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,725,573.00	1,751,475.38	547,488.19	1,751,475.38	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,892,806.64	7,126,513.24	2,114,951.15	7,126,513.24	0.00	0.0%
Other Classified Salaries		2900	2,138,701.71	1,959,343.87	482,771.12	1,959,343.87	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,429,271.10	17,421,890.87	4,986,624.79	17,421,890.87	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,890,714.88	9,431,353.59	2,755,378.43	9,431,353.59	0.00	0.0%
PERS		3201-3202	3,085,578.75	3,955,818.95	1,161,562.48	3,955,818.95	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,765,799.53	1,998,982.31	605,896.48	1,998,982.31	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,660,881.36	7,285,797.18	1,406,683.70	7,285,797.18	0.00	0.0%
Unemployment Insurance		3501-3502	283,174.28	333,887.37	102,834.56	333,887.37	0.00	0.0%
Workers' Compensation		3601-3602	1,088,992.73	1,294,288.56	395,164.41	1,294,288.56	0.00	0.0%
OPEB, Allocated		3701-3702	1,871,578.00	1,871,578.00	634,902.13	1,871,578.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	471,644.00	573,465.64	107,170.84	573,465.64	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			23,118,363.53	26,745,171.60	7,169,593.03	26,745,171.60	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	51,000.00	7,572.12	7,489.85	7,572.12	0.00	0.0%
Books and Other Reference Materials		4200	500.00	26,543.87	4,145.32	26,543.87	0.00	0.0%
Materials and Supplies		4300	2,302,725.34	2,809,090.39	703,094.27	2,809,090.39	0.00	0.0%
Noncapitalized Equipment		4400	406,150.00	1,206,311.41	237,996.06	1,206,311.41	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,760,375.34	4,049,517.79	952,725.50	4,049,517.79	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	155,700.00	121,405.04	41,391.73	121,405.04	0.00	0.0%
Dues and Memberships		5300	68,523.75	62,471.36	37,002.31	62,471.36	0.00	0.0%
Insurance		5400-5450	1,405,468.00	1,405,468.00	1,355,467.50	1,405,468.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,117,110.94	4,522,713.90	1,143,120.72	4,522,713.90	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	491,700.00	465,015.80	121,911.54	465,015.80	0.00	0.0%
Transfers of Direct Costs		5710	(103,310.00)	(103,358.50)	(36,324.22)	(103,358.50)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(478,051.95)	(502,746.09)	(21,038.14)	(502,746.09)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,432,181.78	3,028,151.14	1,158,760.46	3,028,151.14	0.00	0.0%
Communications		5900	417,410.00	445,832.41	94,155.05	445,832.41	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,506,732.52	9,444,953.06	3,894,446.95	9,444,953.06	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	35,000.00	3,500.00	35,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	4,500,000.00	0.00	4,500,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	151,090.00	208,017.54	0.00	208,017.54	0.00	0.0%
Equipment Replacement		6500	37,500.00	70,333.36	11,420.22	70,333.36	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			188,590.00	4,813,350.90	14,920.22	4,813,350.90	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	18,000.00	18,000.00	10,892.00	18,000.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices		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	1,460.69	1,460.69	1,155.60	1,460.69	0.00	0.0%
Other Debt Service - Principal		7439	65,370.19	65,370.19	57,760.09	65,370.19	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			84,830.88	84,830.88	69,807.69	84,830.88	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(304,092.27)	(848,236.22)	(7,013.41)	(848,236.22)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(271,520.72)	(271,520.72)	(8,553.70)	(271,520.72)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(575,612.99)	(1,119,756.94)	(15,567.11)	(1,119,756.94)	0.00	0.0%
TOTAL, EXPENDITURES			99,530,257.33	106,681,377.03	32,566,706.16	106,681,377.03	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	81,243.00	81,243.00	0.00	81,243.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			81,243.00	81,243.00	0.00	81,243.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
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			45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(24,169,699.93)	(27,420,136.62)	0.00	(27,420,136.62)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(24,169,699.93)	(27,420,136.62)	0.00	(27,420,136.62)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(24,133,456.93)	(27,383,893.62)	0.00	(27,383,893.62)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	731,057.00	831,814.00	0.00	831,814.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,478,013.81	11,519,948.50	2,316,122.01	11,519,948.50	0.00	0.0%
3) Other State Revenue		8300-8599	41,215,821.30	43,598,638.26	3,796,191.67	43,598,638.26	0.00	0.0%
4) Other Local Revenue		8600-8799	10,139,914.09	9,838,876.64	2,378,165.46	9,838,876.64	0.00	0.0%
5) TOTAL, REVENUES			62,564,806.20	65,789,277.40	8,490,479.14	65,789,277.40		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	22,529,606.54	28,181,654.55	5,894,842.55	28,181,654.55	0.00	0.0%
2) Classified Salaries		2000-2999	13,507,163.64	17,662,636.57	3,959,134.95	17,662,636.57	0.00	0.0%
3) Employee Benefits		3000-3999	20,781,312.64	22,053,988.18	3,709,897.75	22,053,988.18	0.00	0.0%
4) Books and Supplies		4000-4999	10,865,448.57	8,585,336.86	1,796,652.00	8,585,336.86	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,012,638.76	4,979,284.30	701,749.48	4,979,284.30	0.00	0.0%
6) Capital Outlay		6000-6999	1,108,434.97	1,348,930.99	521,451.55	1,348,930.99	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	304,092.27	848,236.22	7,013.41	848,236.22	0.00	0.0%
9) TOTAL, EXPENDITURES			78,108,697.39	83,660,067.67	16,590,741.69	83,660,067.67		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,543,891.19)	(17,870,790.27)	(8,100,262.55)	(17,870,790.27)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	24,169,699.93	27,420,136.62	0.00	27,420,136.62	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			24,169,699.93	27,420,136.62	0.00	27,420,136.62		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,625,808.74	9,549,346.35	(8,100,262.55)	9,549,346.35		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,520,462.77	3,520,462.77		3,520,462.77	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)			3,520,462.77	3,520,462.77		3,520,462.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,520,462.77	3,520,462.77		3,520,462.77		
2) Ending Balance, June 30 (E + F1e)			12,146,271.51	13,069,809.12		13,069,809.12		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	12,146,271.51	13,069,809.12		13,069,809.12		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	731,057.00	831,814.00	0.00	831,814.00	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			731,057.00	831,814.00	0.00	831,814.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,478,856.00	2,542,523.86	0.00	2,542,523.86	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	187,004.00	196,890.00	0.00	196,890.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	23,770.00	23,770.00	0.00	23,770.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,501,788.35	3,140,826.00	337,802.00	3,140,826.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	359,383.00	386,579.32	33,272.32	386,579.32	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	221,445.00	387,250.33	95,671.33	387,250.33	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	448,020.06	966,022.22	52,512.00	966,022.22	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	4,257,747.40	3,876,086.77	1,796,864.36	3,876,086.77	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,478,013.81	11,519,948.50	2,316,122.01	11,519,948.50	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	808,674.00	808,674.00	241,282.00	808,674.00	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	615,550.00	685,477.00	170,431.42	685,477.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	71,014.00	56,811.16	0.00	56,811.16	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	39,720,583.30	42,047,676.10	3,384,478.25	42,047,676.10	0.00	0.0%
TOTAL, OTHER STATE REVENUE			41,215,821.30	43,598,638.26	3,796,191.67	43,598,638.26	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,339,336.09	1,339,336.09	0.00	1,339,336.09	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	174,000.00	170,548.55	7,309.46	170,548.55	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	8,576,578.00	8,278,992.00	2,370,856.00	8,278,992.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,139,914.09	9,838,876.64	2,378,165.46	9,838,876.64	0.00	0.0%
TOTAL, REVENUES			62,564,806.20	65,789,277.40	8,490,479.14	65,789,277.40	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	13,095,551.33	18,089,799.06	3,267,672.38	18,089,799.06	0.00	0.0%
Certificated Pupil Support Salaries		1200	8,444,661.21	8,752,382.04	2,195,104.93	8,752,382.04	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	989,394.00	1,327,125.85	429,736.68	1,327,125.85	0.00	0.0%
Other Certificated Salaries		1900	0.00	12,347.60	2,328.56	12,347.60	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			22,529,606.54	28,181,654.55	5,894,842.55	28,181,654.55	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,499,849.51	10,555,311.67	2,014,488.37	10,555,311.67	0.00	0.0%
Classified Support Salaries		2200	1,269,915.54	1,917,339.74	628,882.55	1,917,339.74	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	249,145.77	339,080.16	75,542.57	339,080.16	0.00	0.0%
Clerical, Technical and Office Salaries		2400	864,587.14	953,262.05	97,603.07	953,262.05	0.00	0.0%
Other Classified Salaries		2900	4,623,665.68	3,897,642.95	1,142,618.39	3,897,642.95	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			13,507,163.64	17,662,636.57	3,959,134.95	17,662,636.57	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,786,027.65	10,558,790.92	1,110,263.79	10,558,790.92	0.00	0.0%
PERS		3201-3202	3,041,847.72	3,301,235.80	861,140.75	3,301,235.80	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,355,322.44	1,408,172.20	394,529.93	1,408,172.20	0.00	0.0%
Health and Welfare Benefits		3401-3402	5,108,870.85	5,163,761.80	958,141.08	5,163,761.80	0.00	0.0%
Unemployment Insurance		3501-3502	157,420.84	175,439.64	50,293.98	175,439.64	0.00	0.0%
Workers' Compensation		3601-3602	605,816.57	685,142.36	191,259.43	685,142.36	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	726,006.57	761,445.46	144,268.79	761,445.46	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			20,781,312.64	22,053,988.18	3,709,897.75	22,053,988.18	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	4,500,000.00	4,767,851.17	1,026,240.00	4,767,851.17	0.00	0.0%
Books and Other Reference Materials		4200	0.00	49,826.72	4,764.66	49,826.72	0.00	0.0%
Materials and Supplies		4300	5,156,073.57	3,121,424.17	221,586.27	3,121,424.17	0.00	0.0%
Noncapitalized Equipment		4400	1,209,375.00	646,234.80	544,061.07	646,234.80	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			10,865,448.57	8,585,336.86	1,796,652.00	8,585,336.86	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	155,609.16	214,641.53	8,796.17	214,641.53	0.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Insurance		5400-5450	0.00	100.00	0.00	100.00	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	154,500.00	155,000.00	85,818.63	155,000.00	0.00	0.0%
Transfers of Direct Costs		5710	103,310.00	103,358.50	36,324.22	103,358.50	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	372,124.00	375,124.00	10,615.50	375,124.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,216,095.60	4,119,960.27	558,338.68	4,119,960.27	0.00	0.0%
Communications		5900	10,000.00	10,100.00	1,856.28	10,100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,012,638.76	4,979,284.30	701,749.48	4,979,284.30	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	200,000.00	422,764.77	30,604.88	422,764.77	0.00	0.0%
Buildings and Improvements of Buildings		6200	183,000.00	183,000.00	0.00	183,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	725,434.97	743,166.22	490,846.67	743,166.22	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,108,434.97	1,348,930.99	521,451.55	1,348,930.99	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	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)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	304,092.27	848,236.22	7,013.41	848,236.22	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			304,092.27	848,236.22	7,013.41	848,236.22	0.00	0.0%
TOTAL, EXPENDITURES			78,108,697.39	83,660,067.67	16,590,741.69	83,660,067.67	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	24,169,699.93	27,420,136.62	0.00	27,420,136.62	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			24,169,699.93	27,420,136.62	0.00	27,420,136.62	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			24,169,699.93	27,420,136.62	0.00	27,420,136.62	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)
A. REVENUES								
1) LCFF Sources		8010-8099	127,933,480.00	128,464,554.00	26,493,546.66	128,464,554.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,478,016.81	11,619,951.50	2,316,122.01	11,619,951.50	0.00	0.0%
3) Other State Revenue		8300-8599	43,200,237.46	45,804,872.33	4,098,579.85	45,804,872.33	0.00	0.0%
4) Other Local Revenue		8600-8799	11,626,834.59	11,256,746.15	2,705,245.72	11,256,746.15	0.00	0.0%
5) TOTAL, REVENUES			193,238,568.86	197,146,123.98	35,613,494.24	197,146,123.98		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	70,547,313.49	73,423,073.42	21,388,997.64	73,423,073.42	0.00	0.0%
2) Classified Salaries		2000-2999	30,936,434.74	35,084,527.44	8,945,759.74	35,084,527.44	0.00	0.0%
3) Employee Benefits		3000-3999	43,899,676.17	48,799,159.78	10,879,490.78	48,799,159.78	0.00	0.0%
4) Books and Supplies		4000-4999	13,625,823.91	12,634,854.65	2,749,377.50	12,634,854.65	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	17,519,371.28	14,424,237.36	4,596,196.43	14,424,237.36	0.00	0.0%
6) Capital Outlay		6000-6999	1,297,024.97	6,162,281.89	536,371.77	6,162,281.89	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	84,830.88	84,830.88	69,807.69	84,830.88	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(271,520.72)	(271,520.72)	(8,553.70)	(271,520.72)	0.00	0.0%
9) TOTAL, EXPENDITURES			177,638,954.72	190,341,444.70	49,157,447.85	190,341,444.70		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,599,614.14	6,804,679.28	(13,543,953.61)	6,804,679.28		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	81,243.00	81,243.00	0.00	81,243.00	0.00	0.0%
b) Transfers Out		7600-7629	45,000.00	45,000.00	0.00	45,000.00	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			36,243.00	36,243.00	0.00	36,243.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			15,635,857.14	6,840,922.28	(13,543,953.61)	6,840,922.28		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	48,158,183.70	48,158,183.70		48,158,183.70	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,158,183.70	48,158,183.70		48,158,183.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,158,183.70	48,158,183.70		48,158,183.70		
2) Ending Balance, June 30 (E + F1e)			63,794,040.84	54,999,105.98		54,999,105.98		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	43,650.00	43,650.00		43,650.00		
Stores		9712	161,971.82	161,971.82		161,971.82		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	12,146,271.51	13,069,809.12		13,069,809.12		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	46,112,978.87	36,012,082.04		36,012,082.04		
DEFERRED MAINTENANCE	0000	9760	5,000,000.00					
BOARD REQUIRED ADDITIONAL 2%	0000	9760	3,552,779.02					
DECLINING ENROLLMENT	0000	9760	37,560,199.85					
DEFERRED MAINTENANCE	0000	9760		5,000,000.00				
BOARD REQUIRED ADDITIONAL 2%	0000	9760		3,807,729.00				
DECLINING ENROLLMENT	0000	9760		27,204,353.04				
DEFERRED MAINTENANCE	0000	9760				5,000,000.00		
BOARD REQUIRED ADDITIONAL 2%	0000	9760				3,807,729.00		
DECLINING ENROLLMENT	0000	9760				27,204,353.04		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,329,168.64	5,711,593.00		5,711,593.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	60,687,618.00	59,591,681.00	17,751,500.00	59,591,681.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	28,658,388.00	27,669,126.00	7,362,254.00	27,669,126.00	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	202,409.00	202,978.00	0.00	202,978.00	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	35,991,558.00	38,359,279.00	148,873.27	38,359,279.00	0.00	0.0%
Unsecured Roll Taxes		8042	946,199.00	1,217,987.00	1,172,824.30	1,217,987.00	0.00	0.0%
Prior Years' Taxes		8043	11,127.00	(48,345.00)	(18,075.39)	(48,345.00)	0.00	0.0%
Supplemental Taxes		8044	1,782,103.00	1,945,452.00	573,791.24	1,945,452.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(47,373.00)	(99,063.00)	0.00	(99,063.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	884,320.00	840,448.00	0.00	840,448.00	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			129,116,349.00	129,679,543.00	26,991,167.42	129,679,543.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	(1,913,926.00)	(2,046,803.00)	(497,620.76)	(2,046,803.00)	0.00	0.0%
Property Taxes Transfers		8097	731,057.00	831,814.00	0.00	831,814.00	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			127,933,480.00	128,464,554.00	26,493,546.66	128,464,554.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,478,856.00	2,542,523.86	0.00	2,542,523.86	0.00	0.0%
Special Education Discretionary Grants		8182	187,004.00	196,890.00	0.00	196,890.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	3.00	3.00	0.00	3.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	23,770.00	23,770.00	0.00	23,770.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,501,788.35	3,140,826.00	337,802.00	3,140,826.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	359,383.00	386,579.32	33,272.32	386,579.32	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	221,445.00	387,250.33	95,671.33	387,250.33	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	448,020.06	966,022.22	52,512.00	966,022.22	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	4,257,747.40	3,976,086.77	1,796,864.36	3,976,086.77	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,478,016.81	11,619,951.50	2,316,122.01	11,619,951.50	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	808,674.00	808,674.00	241,282.00	808,674.00	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%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Mandated Costs Reimbursements		8550	340,806.16	341,964.07	0.00	341,964.07	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,159,160.00	2,424,747.00	472,819.60	2,424,747.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	71,014.00	56,811.16	0.00	56,811.16	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	39,820,583.30	42,172,676.10	3,384,478.25	42,172,676.10	0.00	0.0%
TOTAL, OTHER STATE REVENUE			43,200,237.46	45,804,872.33	4,098,579.85	45,804,872.33	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	600.00	600.00	0.00	600.00	0.00	0.0%
Leases and Rentals		8650	15,000.00	35,598.87	35,598.87	35,598.87	0.00	0.0%
Interest		8660	200,000.00	250,000.00	113,010.31	250,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	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	1,741,818.59	1,741,818.59	0.00	1,741,818.59	0.00	0.0%

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Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	7,700.00	7,700.00	985.80	7,700.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,035,138.00	892,036.69	184,794.74	892,036.69	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	8,576,578.00	8,278,992.00	2,370,856.00	8,278,992.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,626,834.59	11,256,746.15	2,705,245.72	11,256,746.15	0.00	0.0%
TOTAL, REVENUES			193,238,568.86	197,146,123.98	35,613,494.24	197,146,123.98	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	55,216,143.05	56,347,210.40	16,570,220.66	56,347,210.40	0.00	0.0%
Certificated Pupil Support Salaries		1200	9,131,455.44	9,617,063.12	2,452,751.35	9,617,063.12	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,005,339.00	7,118,749.58	2,282,612.19	7,118,749.58	0.00	0.0%
Other Certificated Salaries		1900	194,376.00	340,050.32	83,413.44	340,050.32	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			70,547,313.49	73,423,073.42	21,388,997.64	73,423,073.42	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,514,982.62	10,987,716.46	2,125,098.10	10,987,716.46	0.00	0.0%
Classified Support Salaries		2200	7,926,972.18	8,069,493.33	2,359,687.15	8,069,493.33	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,974,718.77	2,090,555.54	623,030.76	2,090,555.54	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,757,393.78	8,079,775.29	2,212,554.22	8,079,775.29	0.00	0.0%
Other Classified Salaries		2900	6,762,367.39	5,856,986.82	1,625,389.51	5,856,986.82	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			30,936,434.74	35,084,527.44	8,945,759.74	35,084,527.44	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	17,676,742.53	19,990,144.51	3,865,642.22	19,990,144.51	0.00	0.0%
PERS		3201-3202	6,127,426.47	7,257,054.75	2,022,703.23	7,257,054.75	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,121,121.97	3,407,154.51	1,000,426.41	3,407,154.51	0.00	0.0%
Health and Welfare Benefits		3401-3402	11,769,752.21	12,449,558.98	2,364,824.78	12,449,558.98	0.00	0.0%
Unemployment Insurance		3501-3502	440,595.12	509,327.01	153,128.54	509,327.01	0.00	0.0%
Workers' Compensation		3601-3602	1,694,809.30	1,979,430.92	586,423.84	1,979,430.92	0.00	0.0%

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OPEB, Allocated		3701-3702	1,871,578.00	1,871,578.00	634,902.13	1,871,578.00	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	1,197,650.57	1,334,911.10	251,439.63	1,334,911.10	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			43,899,676.17	48,799,159.78	10,879,490.78	48,799,159.78	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	4,551,000.00	4,775,423.29	1,033,729.85	4,775,423.29	0.00	0.0%
Books and Other Reference Materials		4200	500.00	76,370.59	8,909.98	76,370.59	0.00	0.0%
Materials and Supplies		4300	7,458,798.91	5,930,514.56	924,680.54	5,930,514.56	0.00	0.0%
Noncapitalized Equipment		4400	1,615,525.00	1,852,546.21	782,057.13	1,852,546.21	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,625,823.91	12,634,854.65	2,749,377.50	12,634,854.65	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	311,309.16	336,046.57	50,187.90	336,046.57	0.00	0.0%
Dues and Memberships		5300	69,523.75	63,471.36	37,002.31	63,471.36	0.00	0.0%
Insurance		5400-5450	1,405,468.00	1,405,568.00	1,355,467.50	1,405,568.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,117,110.94	4,522,713.90	1,143,120.72	4,522,713.90	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	646,200.00	620,015.80	207,730.17	620,015.80	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	(105,927.95)	(127,622.09)	(10,422.64)	(127,622.09)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,648,277.38	7,148,111.41	1,717,099.14	7,148,111.41	0.00	0.0%
Communications		5900	427,410.00	455,932.41	96,011.33	455,932.41	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,519,371.28	14,424,237.36	4,596,196.43	14,424,237.36	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	200,000.00	457,764.77	34,104.88	457,764.77	0.00	0.0%
Buildings and Improvements of Buildings		6200	183,000.00	4,683,000.00	0.00	4,683,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	876,524.97	951,183.76	490,846.67	951,183.76	0.00	0.0%
Equipment Replacement		6500	37,500.00	70,333.36	11,420.22	70,333.36	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,297,024.97	6,162,281.89	536,371.77	6,162,281.89	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	18,000.00	18,000.00	10,892.00	18,000.00	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								

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)
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	1,460.69	1,460.69	1,155.60	1,460.69	0.00	0.0%
Other Debt Service - Principal		7439	65,370.19	65,370.19	57,760.09	65,370.19	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			84,830.88	84,830.88	69,807.69	84,830.88	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(271,520.72)	(271,520.72)	(8,553.70)	(271,520.72)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(271,520.72)	(271,520.72)	(8,553.70)	(271,520.72)	0.00	0.0%
TOTAL, EXPENDITURES			177,638,954.72	190,341,444.70	49,157,447.85	190,341,444.70	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	81,243.00	81,243.00	0.00	81,243.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			81,243.00	81,243.00	0.00	81,243.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
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			45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%

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 Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
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)			36,243.00	36,243.00	0.00	36,243.00	0.00	0.0%

Resource	Description	2022-23 Projected Totals
6266	Educator Effectiveness, FY 2021-22	1,500,914.43
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	180,649.92
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	5,954,293.00
7085	Learning Communities for School Success Program	747,280.51
7311	Classified School Employee Professional Development Block Grant	24,093.31
7435	Learning Recovery Emergency Block Grant	4,265,297.63
7810	Other Restricted State	12,568.59
9010	Other Restricted Local	384,711.73
Total, Restricted Balance		13,069,809.12

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2022-23)	District Regular	9,996.25	10,905.14		
	Charter School	0.00	0.00		
	Total ADA	9,996.25	10,905.14	9.1%	Not Met
1st Subsequent Year (2023-24)	District Regular	9,996.25	10,580.59		
	Charter School				
	Total ADA	9,996.25	10,580.59	5.8%	Not Met
2nd Subsequent Year (2024-25)	District Regular	9,805.48	10,224.38		
	Charter School				
	Total ADA	9,805.48	10,224.38	4.3%	Not Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

As part of the 2022-23 Enacted State Budget, local educational agencies (LEAs) that had a higher attendance to enrollment rate (attendance yield) in 2019-20 than in 2021-22 can receive an increase in their 2021-22 average daily attendance (ADA) to increase their attendance yield commensurately. The result of this change would allow LEAs the benefit of increased 2021-22 ADA in their Local Control Funding Formula entitlement calculations.

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	10,524.00	10,835.00		
Charter School				
Total Enrollment	10,524.00	10,835.00	3.0%	Not Met
1st Subsequent Year (2023-24)				
District Regular	10,324.00	10,770.00		
Charter School				
Total Enrollment	10,324.00	10,770.00	4.3%	Not Met
2nd Subsequent Year (2024-25)				
District Regular	10,124.00	10,670.00		
Charter School				
Total Enrollment	10,124.00	10,670.00	5.4%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

We had been experiencing major enrollment declines over the last two years. We estimated that these enrollment declines would continue to a lesser degree. We still declined in enrollment but not to the level that we had anticipated. This also affected the out years.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2019-20)			
District Regular	11,219	12,061	
Charter School			
Total ADA/Enrollment	11,219	12,061	93.0%
Second Prior Year (2020-21)			
District Regular	11,218	11,205	
Charter School			
Total ADA/Enrollment	11,218	11,205	100.1%
First Prior Year (2021-22)			
District Regular	9,754	10,837	
Charter School			
Total ADA/Enrollment	9,754	10,837	90.0%
Historical Average Ratio:			94.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.9%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)				
District Regular	10,232	10,835		
Charter School	0			
Total ADA/Enrollment	10,232	10,835	94.4%	Met
1st Subsequent Year (2023-24)				
District Regular	10,137	10,770		
Charter School				
Total ADA/Enrollment	10,137	10,770	94.1%	Met
2nd Subsequent Year (2024-25)				
District Regular	10,043	10,670		
Charter School				
Total ADA/Enrollment	10,043	10,670	94.1%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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)	112,419,773.00	129,679,543.00	15.4%	Not Met
1st Subsequent Year (2023-24)	119,262,311.00	133,741,633.00	12.1%	Not Met
2nd Subsequent Year (2024-25)	120,767,419.00	133,583,742.00	10.6%	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)

As part of the 2022-23 Enacted State Budget, local educational agencies (LEAs) that had a higher attendance to enrollment rate (attendance yield) in 2019-20 than in 2021-22 can receive an increase in their 2021-22 average daily attendance (ADA) to increase their attendance yield commensurately. The result of this change would allow LEAs the benefit of increased 2021-22 ADA in their Local Control Funding Formula entitlement calculations.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	82,697,616.82	92,236,260.30	89.7%
Second Prior Year (2020-21)	71,604,618.99	80,422,201.72	89.0%
First Prior Year (2021-22)	64,333,381.62	76,286,815.04	84.3%
	Historical Average Ratio:		87.7%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.7% to 90.7%	84.7% to 90.7%	84.7% to 90.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2022-23)	89,408,481.34	106,681,377.03	83.8%	Not Met
1st Subsequent Year (2023-24)	90,590,672.00	103,785,524.00	87.3%	Met
2nd Subsequent Year (2024-25)	92,218,179.00	105,677,013.00	87.3%	Met

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

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

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

Explanation:
(required if NOT met)

We have one-time restricted revenue in the current year that salaries have been moved into. Normally these salaries would be charged to unrestricted resources.

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	Projected Year Totals		
	(Form 01CS, Item 6B)	(Fund 01) (Form MYPI)		
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2022-23)	11,140,030.39	11,619,951.50	4.3%	No
1st Subsequent Year (2023-24)	8,259,341.00	9,727,290.00	17.8%	Yes
2nd Subsequent Year (2024-25)	6,223,135.00	7,837,915.00	25.9%	Yes

Explanation:
(required if Yes)

There were changes at the enacted state budget that led to increased LCFF revenue. This is the reason for the change.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	24,462,037.02	45,804,872.33	87.2%	Yes
1st Subsequent Year (2023-24)	24,807,871.00	24,068,036.00	-3.0%	No
2nd Subsequent Year (2024-25)	25,402,117.00	24,658,207.00	-2.9%	No

Explanation:
(required if Yes)

We received one-time block grants in the current year in excess of \$21M. These funds were not known about at budget adoption.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	11,626,834.59	11,256,746.15	-3.2%	No
1st Subsequent Year (2023-24)	11,429,409.00	11,086,480.00	-3.0%	No
2nd Subsequent Year (2024-25)	11,429,871.00	11,087,457.00	-3.0%	No

Explanation:
(required if Yes)

These changes meet the requirements.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	11,379,978.91	12,634,854.65	11.0%	Yes
1st Subsequent Year (2023-24)	9,551,175.00	7,447,706.00	-22.0%	Yes
2nd Subsequent Year (2024-25)	11,112,845.00	6,453,121.00	-41.9%	Yes

Explanation:
(required if Yes)

Based on the additional one-time revenues that we received, expenditures increased in the current year and decreased in the out years.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	11,919,371.28	14,424,237.36	21.0%	Yes
1st Subsequent Year (2023-24)	12,218,091.00	14,720,800.00	20.5%	Yes
2nd Subsequent Year (2024-25)	12,460,874.00	15,047,466.00	20.8%	Yes

Explanation:
(required if Yes)

Based on district priorities, and increased one-time revenues, expenditures were shifted and increased from adopted budget.

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		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	47,228,902.00	68,681,569.98	45.4%	Not Met
1st Subsequent Year (2023-24)	44,496,621.00	44,881,806.00	.9%	Met
2nd Subsequent Year (2024-25)	43,055,123.00	43,583,579.00	1.2%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	23,299,350.19	27,059,092.01	16.1%	Not Met
1st Subsequent Year (2023-24)	21,769,266.00	22,168,506.00	1.8%	Met
2nd Subsequent Year (2024-25)	23,573,719.00	21,500,587.00	-8.8%	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)

There were changes at the enacted state budget that led to increased LCFF revenue. This is the reason for the change.

Explanation:

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

We received one-time block grants in the current year in excess of \$21M. These funds were not known about at budget adoption.

Explanation:

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

These changes meet the requirements.

- 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)

Based on the additional one-time revenues that we received, expenditures increased in the current year and decreased in the out years.

Explanation:

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

Based on district priorities, and increased one-time revenues, expenditures were shifted and increased from adopted budget.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

		First Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	Status
Required Minimum	Contribution		
1.	OMMA/RMA Contribution	4,691,271.94	5,304,928.55 Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		4,962,228.00

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	4.2%	4.2%	4.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.4%	1.4%	1.4%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	and Other Financing Uses		
	(Form 01I, Section E)	(Form 01I, Objects 1000-7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2022-23)	(2,708,424.07)	106,726,377.03	2.5%	Not Met
1st Subsequent Year (2023-24)	4,372,820.00	103,830,524.00	N/A	Met
2nd Subsequent Year (2024-25)	(2,108,490.00)	105,722,013.00	2.0%	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)

We offered a raise of 7% in the current year. We are spending down our large reserves and commitments.

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.

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2022-23)	54,999,105.98	Met
1st Subsequent Year (2023-24)	49,902,116.98	Met
2nd Subsequent Year (2024-25)	44,793,626.98	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2022-23)	51,546,989.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	10,232.44	10,137.44	10,043.44
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

EAST COUNTY (PC)

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)
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)	190,386,444.70	182,527,089.00	181,012,938.00
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)	190,386,444.70	182,527,089.00	181,012,938.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,711,593.34	5,475,812.67	5,430,388.14

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
5,711,593.34	5,475,812.67	5,430,388.14

10C. Calculating the District's Available Reserve Amount

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

		Current Year		
Reserve Amounts		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except Line 4)		(2022-23)	(2023-24)	(2024-25)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	5,711,593.00	5,475,813.00	5,430,388.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	2,227,709.59	2,227,709.59	2,227,709.59
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8.	District's Available Reserve Amount (Lines C1 thru C7)	7,939,302.59	7,703,522.59	7,658,097.59
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	4.17%	4.22%	4.23%
District's Reserve Standard				
(Section 10B, Line 7):		5,711,593.34	5,475,812.67	5,430,388.14
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

--

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(24,169,699.93)	(27,420,136.62)	13.4%	3,250,436.69	Not Met
1st Subsequent Year (2023-24)	(23,216,523.00)	(27,073,701.00)	16.6%	3,857,178.00	Not Met
2nd Subsequent Year (2024-25)	(25,433,618.00)	(31,442,369.00)	23.6%	6,008,751.00	Not Met

1b. Transfers In, General Fund *					
Current Year (2022-23)	81,243.00	81,243.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	81,243.00	81,243.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	81,243.00	81,243.00	0.0%	0.00	Met

1c. Transfers Out, General Fund *					
Current Year (2022-23)	45,000.00	45,000.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	45,000.00	45,000.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	45,000.00	45,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

We offered our certificated and classified staff a 7% raise that was not included with budget adoption. This is the reason for the increase in contribution.

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

Explanation:
(required if NOT met)

1c. 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)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

DATA ENTRY: If 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.

- Yes

- No

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Capital Leases	2	Fund 01 - Objects 8xxx	Fund 01 - Objects 74xx	66,832
Certificates of Participation				
General Obligation Bonds	7	Fund 51 - Objects 8xxx / Fund 2139 - Objects 8xxx	Fund 51 - Objects 74xx	18,580,907
Supp Early Retirement Program				
State School Building Loans	1	Fund 01 - Objects 8xxx	Various Funds and Objects	1,141,110
Compensated Absences				

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

TOTAL:				19,788,849

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2021-22)	(2022-23)	(2023-24)	(2024-25)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Capital Leases	433,764	66,832	7,916	0
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1,039,798	1,141,110	1,141,110	1,141,110

Other Long-term Commitments (continued):

[illegible]

Total Annual Payments:	1,473,562	1,207,942	1,149,026	1,141,110
Has total annual payment increased over prior year (2021-22)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2 OPEB Liabilities

a. Total OPEB liability

b. OPEB plan(s) fiduciary net position (if applicable)

c. Total/Net OPEB liability (Line 2a minus Line 2b)

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

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

Budget Adoption

(Form 01CS, Item S7A)

First Interim

52,410,461.00	42,886,638.00
	0.00
52,410,461.00	42,886,638.00

Data must be entered.

Actuarial	Actuarial
Jun 30, 2021	Jun 30, 2022

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

2,536,766.00	2,536,766.00
2,722,833.00	2,915,155.00
3,156,815.00	3,166,757.00

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)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

1,871,578.00	1,871,578.00
1,965,157.00	1,965,157.00
2,063,415.00	2,063,415.00

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

1,871,578.00	1,871,578.00
1,965,157.00	1,965,157.00
2,063,415.00	2,063,415.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

154	165
154	165
154	165

4. Comments:

District paid benefits end at age 65 in all cases, except for four retired superintendents currently receiving lifetime benefits under special board authorization. Retirees reimburse the district for the costs beyond the standard plan provided to active employees.

--

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)

Yes

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

No

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

No

- 2 Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

Budget Adoption
(Form 01CS, Item S7B) First Interim

0.00	0.00
0.00	0.00

- 3 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

Budget Adoption
(Form 01CS, Item S7B) First Interim

1,405,468.00	1,405,468.00
1,449,600.00	1,449,600.00
1,478,157.00	1,478,157.00

- b. Amount contributed (funded) for self-insurance programs
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

1,405,468.00	1,405,468.00
1,449,600.00	1,449,600.00
1,478,157.00	1,478,157.00

- 4 Comments:

The district is a member of the San Diego County Office of Education Joint Powers Association Self Insurance Pool. The district participates in the property and liability insurance and workers comp insurance. The reserves and risk levels, funding approach and basis for valuation are determined by an actuary.

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	622.3	630.3	630.3	630.3

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Nov 01, 2022

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:

Nov 01, 2022

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2023

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes
6,494,583	6,819,596	7,160,576
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

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
831,302	854,246	854,563
1.4%	1.4%	1.4%

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

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

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

No	No	No
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	545.1	578.6	578.6	578.6

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Nov 01, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

Nov 01, 2022

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2023

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Health and Welfare (H&W) Benefits				
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	5,810,850	6,101,393	6,406,463
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		

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)
Classified (Non-management) Step and Column Adjustments				
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	367,045	371,890	376,799
3.	Percent change in step & column over prior year	1.3%	1.3%	1.3%

		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Classified (Non-management) Attrition (layoffs and retirements)				
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?	Yes	Yes	Yes

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.):

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	64.0	68.0	68.0	68.0

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

Yes

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

Yes

Yes

Yes

867,963

879,938

891,553

Total cost of salary settlement

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

7% Increase

7% Increase

7% Increase

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

4. Amount included for any tentative salary schedule increases

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

1. Are costs of H&W benefit changes included in the interim and MYPs?

Yes

Yes

Yes

2. Total cost of H&W benefits

662,791

695,931

730,728

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%

Management/Supervisor/Confidential**Step and Column Adjustments**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

1. Are step & column adjustments included in the interim and MYPs?

Yes

Yes

Yes

2. Cost of step & column adjustments

188,586

191,188

193,827

3. Percent change in step and column over prior year

1.4%

1.4%

1.4%

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

1. Are costs of other benefits included in the interim and MYPs?

Yes

Yes

Yes

2. Total cost of other benefits

24,000

24,000

24,000

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

0.0%

0.0%

0.0%

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

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

No

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

Yes

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

Yes

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

No

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

No

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

Yes

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

No

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

No

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

No

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

Comments:
(optional)

Item A6: District paid benefits end at age 65 in all cases with the exception of four retired superintendents who are currently receiving lifetime benefits under special board authorization.

End of School District First Interim Criteria and Standards Review

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9,996.25	10,905.14	10,232.44	10,905.14	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	9,996.25	10,905.14	10,232.44	10,905.14	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools	2.00	1.55	1.55	1.55	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%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	2.00	1.55	1.55	1.55	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,998.25	10,906.69	10,233.99	10,906.69	0.00	0.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	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%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	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%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.0%
2. Charter School County Program Alternative						
Education ADA						
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%
d. Total, Charter School County Program						
Alternative Education ADA						
(Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	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. Total, Charter School Funded County						
Program ADA						
(Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA						
(Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.0%
6. Charter School County Program Alternative						
Education ADA						
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%
d. Total, Charter School County Program						
Alternative Education ADA						
(Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	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. Total, Charter School Funded County						

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%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	127,632,740.00	3.14%	131,635,237.00	(.17%)	131,407,812.00
2. Federal Revenues	8100-8299	100,003.00	0.00%	100,003.00	0.00%	100,003.00
3. Other State Revenues	8300-8599	2,206,234.07	.30%	2,212,959.00	.24%	2,218,254.00
4. Other Local Revenues	8600-8799	1,417,869.51	(12.01%)	1,247,603.00	.08%	1,248,580.00
5. Other Financing Sources						
a. Transfers In	8900-8929	81,243.00	0.00%	81,243.00	0.00%	81,243.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(27,420,136.62)	(1.26%)	(27,073,701.00)	16.14%	(31,442,369.00)
6. Total (Sum lines A1 thru A5c)		104,017,952.96	4.02%	108,203,344.00	(4.24%)	103,613,523.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				45,241,418.87		45,600,222.00
b. Step & Column Adjustment				624,331.58		670,683.06
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(265,528.45)		(34,176.06)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	45,241,418.87	.79%	45,600,222.00	1.40%	46,236,729.00
2. Classified Salaries						
a. Base Salaries				17,421,890.87		17,697,034.00
b. Step & Column Adjustment				229,968.96		233,600.85
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				45,174.17		46,785.15
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,421,890.87	1.58%	17,697,034.00	1.58%	17,977,420.00
3. Employee Benefits	3000-3999	26,745,171.60	2.05%	27,293,416.00	2.60%	28,004,030.00
4. Books and Supplies	4000-4999	4,049,517.79	1.65%	4,116,399.00	1.27%	4,168,790.00
5. Services and Other Operating Expenditures	5000-5999	9,444,953.06	2.75%	9,704,270.00	2.34%	9,931,099.00
6. Capital Outlay	6000-6999	4,813,350.90	(90.91%)	437,535.00	2.20%	447,161.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	84,830.88	.55%	85,295.00	.48%	85,701.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,119,756.94)	2.58%	(1,148,647.00)	2.20%	(1,173,917.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	45,000.00	0.00%	45,000.00	0.00%	45,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		106,726,377.03	(2.71%)	103,830,524.00	1.82%	105,722,013.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,708,424.07)		4,372,820.00		(2,108,490.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		44,637,720.93		41,929,296.86		46,302,116.86
2. Ending Fund Balance (Sum lines C and D1)		41,929,296.86		46,302,116.86		44,193,626.86
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	205,621.82		205,621.82		205,621.82
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	36,012,082.04		40,620,682.04		38,557,617.04
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	5,711,593.00		5,475,813.00		5,430,388.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		41,929,296.86		46,302,116.86		44,193,626.86
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,711,593.00		5,475,813.00		5,430,388.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,227,709.59		2,227,709.59		2,227,709.59
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		7,939,302.59		7,703,522.59		7,658,097.59
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Certificated and Classified salaries have been reduced to recognize the projected retirement (salary & benefit) savings of approximately 30 certificated FTE and approximately 20 classified FTE. The certificated savings is approximately \$50K each and the classified savings is approximately \$25K each. There are also adjustments due to one-time restricted resources.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	831,814.00	0.00%	831,814.00	0.00%	831,814.00
2. Federal Revenues	8100-8299	11,519,948.50	(16.43%)	9,627,287.00	(19.63%)	7,737,912.00
3. Other State Revenues	8300-8599	43,598,638.26	(49.87%)	21,855,077.00	2.68%	22,439,953.00
4. Other Local Revenues	8600-8799	9,838,876.64	0.00%	9,838,877.00	0.00%	9,838,877.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	27,420,136.62	(1.26%)	27,073,701.00	16.14%	31,442,369.00
6. Total (Sum lines A1 thru A5c)		93,209,414.02	(25.73%)	69,226,756.00	4.43%	72,290,925.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				28,181,654.55		28,256,262.00
b. Step & Column Adjustment				388,906.83		389,936.41
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(314,299.38)		(3,674,670.41)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,181,654.55	.26%	28,256,262.00	(11.62%)	24,971,528.00
2. Classified Salaries						
a. Base Salaries				17,662,636.57		18,034,068.00
b. Step & Column Adjustment				233,146.80		238,049.70
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				138,284.63		143,367.30
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,662,636.57	2.10%	18,034,068.00	2.11%	18,415,485.00
3. Employee Benefits	3000-3999	22,053,988.18	1.55%	22,396,480.00	1.82%	22,804,733.00
4. Books and Supplies	4000-4999	8,585,336.86	(61.20%)	3,331,307.00	(31.43%)	2,284,331.00
5. Services and Other Operating Expenditures	5000-5999	4,979,284.30	.75%	5,016,530.00	1.99%	5,116,367.00
6. Capital Outlay	6000-6999	1,348,930.99	(41.41%)	790,298.00	2.20%	807,685.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	848,236.22	2.76%	871,620.00	2.20%	890,796.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		83,660,067.67	(5.93%)	78,696,565.00	(4.33%)	75,290,925.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		9,549,346.35		(9,469,809.00)		(3,000,000.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		3,520,462.77		13,069,809.12		3,600,000.12
2. Ending Fund Balance (Sum lines C and D1)		13,069,809.12		3,600,000.12		600,000.12
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	13,069,809.12		3,600,000.12		600,000.12
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 01I) (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)		13,069,809.12		3,600,000.12		600,000.12
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
<p>Certificated and Classified salaries have been reduced to recognize the projected retirement (salary & benefit) savings of approximately 30 certificated FTE and approximately 20 classified FTE. The certificated savings is approximately \$50K each and the classified savings is approximately \$25K each. There are also adjustments due to one-time restricted resources.</p>						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	128,464,554.00	3.12%	132,467,051.00	(.17%)	132,239,626.00
2. Federal Revenues	8100-8299	11,619,951.50	(16.29%)	9,727,290.00	(19.42%)	7,837,915.00
3. Other State Revenues	8300-8599	45,804,872.33	(47.46%)	24,068,036.00	2.45%	24,658,207.00
4. Other Local Revenues	8600-8799	11,256,746.15	(1.51%)	11,086,480.00	.01%	11,087,457.00
5. Other Financing Sources						
a. Transfers In	8900-8929	81,243.00	0.00%	81,243.00	0.00%	81,243.00
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)		197,227,366.98	(10.04%)	177,430,100.00	(.86%)	175,904,448.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				73,423,073.42		73,856,484.00
b. Step & Column Adjustment				1,013,238.41		1,060,619.47
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(579,827.83)		(3,708,846.47)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	73,423,073.42	.59%	73,856,484.00	(3.59%)	71,208,257.00
2. Classified Salaries						
a. Base Salaries				35,084,527.44		35,731,102.00
b. Step & Column Adjustment				463,115.76		471,650.55
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				183,458.80		190,152.45
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,084,527.44	1.84%	35,731,102.00	1.85%	36,392,905.00
3. Employee Benefits	3000-3999	48,799,159.78	1.83%	49,689,896.00	2.25%	50,808,763.00
4. Books and Supplies	4000-4999	12,634,854.65	(41.05%)	7,447,706.00	(13.35%)	6,453,121.00
5. Services and Other Operating Expenditures	5000-5999	14,424,237.36	2.06%	14,720,800.00	2.22%	15,047,466.00
6. Capital Outlay	6000-6999	6,162,281.89	(80.08%)	1,227,833.00	2.20%	1,254,846.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	84,830.88	.55%	85,295.00	.48%	85,701.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(271,520.72)	2.03%	(277,027.00)	2.20%	(283,121.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	45,000.00	0.00%	45,000.00	0.00%	45,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		190,386,444.70	(4.13%)	182,527,089.00	(.83%)	181,012,938.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		6,840,922.28		(5,096,989.00)		(5,108,490.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		48,158,183.70		54,999,105.98		49,902,116.98
2. Ending Fund Balance (Sum lines C and D1)		54,999,105.98		49,902,116.98		44,793,626.98
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	205,621.82		205,621.82		205,621.82
b. Restricted	9740	13,069,809.12		3,600,000.12		600,000.12
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	36,012,082.04		40,620,682.04		38,557,617.04
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,711,593.00		5,475,813.00		5,430,388.00

Description	Object Codes	Projected Year Totals (Form 01I) (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)		54,999,105.98		49,902,116.98		44,793,626.98
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,711,593.00		5,475,813.00		5,430,388.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,227,709.59		2,227,709.59		2,227,709.59
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		7,939,302.59		7,703,522.59		7,658,097.59
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.17%		4.22%		4.23%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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):						
EAST COUNTY (PC)						
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)						
		10,232.44		10,137.44		10,043.44
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		190,386,444.70		182,527,089.00		181,012,938.00
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)		190,386,444.70		182,527,089.00		181,012,938.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,711,593.34		5,475,812.67		5,430,388.14
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)		5,711,593.34		5,475,812.67		5,430,388.14
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

La Mesa-Spring Valley (68197) - 2022/23 UPDATED VERSION				11/16/2022				
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF FUNDING								
General Assumptions								
COLA & Augmentation	3.26%	0.00%	5.07%	13.26%	5.38%	4.02%	3.72%	3.47%
Base Grant Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement								
Base Grant	\$89,712,865	\$87,717,521	\$92,090,799	\$101,466,896	\$103,743,852	\$104,280,170	\$107,251,022	\$109,768,873
Grade Span Adjustment	4,051,722	4,012,593	4,218,062	4,649,287	4,757,218	4,780,019	4,911,896	5,028,436
Supplemental Grant	11,598,679	11,222,263	12,132,990	13,542,547	14,111,650	13,964,066	14,361,340	-
Concentration Grant	3,211,437	2,829,875	5,001,800	6,076,743	7,073,728	6,394,199	6,576,111	-
Add-ons: Targeted Instructional Improvement Block Grant	939,600	939,600	939,600	939,600	939,600	939,600	939,600	939,600
Add-ons: Home-to-School Transportation	957,667	957,667	957,667	957,667	1,009,189	1,049,758	1,088,809	1,126,591
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	-	-	-	-	-	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$110,471,970	\$107,679,519	\$115,340,918	\$127,632,740	\$131,635,237	\$131,407,812	\$135,128,778	\$116,863,500
Miscellaneous Adjustments	-	-	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-	-	-
Total LCFF Entitlement	110,471,970	107,679,519	115,340,918	127,632,740	131,635,237	131,407,812	135,128,778	116,863,500
LCFF Entitlement Per ADA	\$ 9,629	\$ 9,597	\$ 10,289	\$ 11,702	\$ 12,439	\$ 12,850	\$ 13,327	\$ 11,652
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$ 66,352,108	\$ 51,039,988	\$ 49,709,060	\$ 59,591,681	\$ 62,067,190	\$ 61,717,051	\$ 64,618,886	\$ 43,449,080
EPA (for LCFF Calculation purposes)	\$ 9,346,913	\$ 20,638,952	\$ 28,088,747	\$ 27,669,126	\$ 29,255,707	\$ 29,447,955	\$ 30,284,693	\$ 30,995,684
<i>Local Revenue Sources:</i>								
Property Taxes (Object 8021 to 8089)	\$ 36,287,935	\$ 37,775,191	\$ 39,396,314	\$ 42,418,736	\$ 42,418,736	\$ 42,418,736	\$ 42,418,736	\$ 42,418,736
In-Lieu of Property Taxes (Object Code 8096)	(1,514,986)	(1,774,612)	(1,853,203)	(2,046,803)	(2,106,396)	(2,175,930)	(2,193,537)	-
Property Taxes net of In-Lieu	\$ 34,772,949	\$ 36,000,579	\$ 37,543,111	\$ 40,371,933	\$ 40,312,340	\$ 40,242,806	\$ 40,225,199	\$ 42,418,736
TOTAL FUNDING	110,471,970	107,679,519	115,340,918	127,632,740	131,635,237	131,407,812	135,128,778	116,863,500
Basic Aid Status	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid	Non-Basic Aid
Excess Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total LCFF Entitlement	110,471,970	107,679,519	115,340,918	127,632,740	131,635,237	131,407,812	135,128,778	116,863,500
SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual	16.13801139%	82.74488538%	73.31789035%	73.31789035%	73.31789035%	73.31789035%	73.31789035%	73.31789035%
% of Adjusted Revenue Limit - P-2	16.08698870%	70.06785065%	73.31789035%	42.11134218%	42.11134218%	42.11134218%	42.11134218%	42.11134218%
EPA (for LCFF Calculation purposes)	\$ 9,346,913	\$ 20,638,952	\$ 28,088,747	\$ 27,669,126	\$ 29,255,707	\$ 29,447,955	\$ 30,284,693	\$ 30,995,684
EPA, Current Year (Object Code 8012)	\$ 9,346,913	\$ 20,638,952	\$ 28,088,747	\$ 27,669,126	\$ 29,255,707	\$ 29,447,955	\$ 30,284,693	\$ 30,995,684
(P-2 plus Current Year Accrual)								
EPA, Prior Year Adjustment (Object Code 8019)	\$ 141,096.00	\$ 29,397.00	\$ (96,085.00)	\$ (36,785.00)	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)								
Accrual (from Data Entry tab)	-	-	-	-	-	-	-	-

La Mesa-Spring Valley (68197) - 2022/23 UPDATED VERSION				11/16/2022					
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES									
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 93,764,587	\$ 91,730,114	\$ 96,308,861	\$ 106,116,183	\$ 108,501,070	\$ 109,060,189	\$ 112,162,918	\$ 114,797,309	
Supplemental and Concentration Grant funding in the LCAP year	\$ 14,810,116	\$ 14,052,138	\$ 17,134,790	\$ 19,619,290	\$ 21,185,378	\$ 20,358,265	\$ 20,937,451	\$ -	
Percentage to Increase or Improve Services	15.79%	15.32%	17.79%	18.49%	19.53%	18.67%	18.67%	0.00%	
SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment	11,796	11,203	10,835	10,770	10,670	10,570	10,470	-	
COE Enrollment	-	2	2	2	2	2	2	-	
Total Enrollment	11,796	11,205	10,837	10,772	10,672	10,572	10,472	0	
Unduplicated Pupil Count	7,275	6,776	7,261	6,894	6,830	6,766	6,702	-	
COE Unduplicated Pupil Count	-	2	2	2	2	2	2	-	
Total Unduplicated Pupil Count	7,275	6,778	7,263	6,896	6,832	6,768	6,704	0	
Rolling %, Supplemental Grant	61.8500%	61.1700%	62.9900%	63.8100%	65.0300%	64.0200%	64.0200%	0.0000%	
Rolling %, Concentration Grant	61.8500%	61.1700%	62.9900%	63.8100%	65.0300%	64.0200%	64.0200%	0.0000%	


La Mesa-Spring Valley (68197) - 2022/23 UPDATED VERSION				11/16/2022				
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
SUMMARY OF LCFF ADA								
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3				5,006.11	5,006.11	4,614.71	4,571.00	4,528.00
Grades 4-6				3,699.11	3,699.11	3,450.41	3,377.00	3,346.00
Grades 7-8				2,487.43	2,487.43	2,224.68	2,271.00	2,250.00
Grades 9-12				-	-	-	-	-
LCFF Subtotal	-	-	-	11,192.65	11,192.65	10,289.80	10,219.00	10,124.00
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	-	11,192.65	11,192.65	10,289.80	10,219.00	10,124.00
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3				5,006.11	4,614.71	4,571.00	4,528.00	4,486.00
Grades 4-6				3,699.11	3,450.41	3,377.00	3,346.00	3,315.00
Grades 7-8				2,487.43	2,224.68	2,271.00	2,250.00	2,229.00
Grades 9-12				-	-	-	-	-
LCFF Subtotal	-	-	-	11,192.65	10,289.80	10,219.00	10,124.00	10,030.00
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	-	-	-	11,192.65	10,289.80	10,219.00	10,124.00	10,030.00
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)								
Grades TK-3	5,054.96	5,006.11	5,006.11	4,614.71	4,571.00	4,528.00	4,486.00	4,443.00
Grades 4-6	3,817.07	3,699.11	3,699.11	3,450.41	3,377.00	3,346.00	3,315.00	3,283.00
Grades 7-8	2,574.00	2,487.43	2,487.43	2,224.68	2,271.00	2,250.00	2,229.00	2,208.00
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	11,446.03	11,192.65	11,192.65	10,289.80	10,219.00	10,124.00	10,030.00	9,934.00
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	11,446.03	11,192.65	11,192.65	10,289.80	10,219.00	10,124.00	10,030.00	9,934.00
Prior 3-Year Average ADA (adjusted for +/- current year charter shift)								
Grades TK-3				4,875.64	4,730.61	4,571.24	4,528.33	4,485.67
Grades 4-6				3,616.21	3,508.84	3,391.14	3,346.00	3,314.67
Grades 7-8				2,399.85	2,327.70	2,248.56	2,250.00	2,229.00
Grades 9-12				-	-	-	-	-
LCFF Subtotal				10,891.70	10,567.15	10,210.94	10,124.33	10,029.34
NSS				-	-	-	-	-
Combined Subtotal				10,891.70	10,567.15	10,210.94	10,124.33	10,029.34
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average				-	-	-	-	-
Current Year ADA								
Grades TK-3	5,006.11	5,006.11	4,368.41	4,571.00	4,528.00	4,486.00	4,443.00	-
Grades 4-6	3,699.11	3,699.11	3,266.25	3,377.00	3,346.00	3,315.00	3,283.00	-
Grades 7-8	2,487.43	2,487.43	2,105.94	2,271.00	2,250.00	2,229.00	2,208.00	-
Grades 9-12	-	-	-	-	-	-	-	-
LCFF Subtotal	11,192.65	11,192.65	9,740.60	10,219.00	10,124.00	10,030.00	9,934.00	-
NSS	-	-	-	-	-	-	-	-
Combined Subtotal	11,192.65	11,192.65	9,740.60	10,219.00	10,124.00	10,030.00	9,934.00	-
Change in LCFF ADA (excludes NSS ADA)				(253.38)	-	(1,452.05)	(70.80)	(95.00)
	Decline	No Change	Decline	Decline	Decline	Decline	Decline	Decline

La Mesa-Spring Valley (68197) - 2022/23 UPDATED VERSION				11/16/2022				
	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
2021-22 Proxy ADA Determination - for School District Calculations only. Funding for charter schools under Section 123 of AB 181 will be allocated outside of the LCFF and apportioned as a one-time categorical funding.								
Yield Calculation								
Total ADA	11,219.97		9,757.64					
Total Enrollment	11,796.00		10,837.00					
Attendance Yield	95.1167%		90.0400%					
Quotient			1.0564					
2021-22 Proxy ADA								
Grades TK-3			4,614.71					
Grades 4-6			3,450.41					
Grades 7-8			2,224.68					
Grades 9-12			-					
Subtotal			10,289.80					
NSS								
Combined Subtotal								
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)								
Grades TK-3	5,054.96	5,006.11	5,006.11	4,875.64	4,730.61	4,571.24	4,528.33	4,485.67
Grades 4-6	3,817.07	3,699.11	3,699.11	3,616.21	3,508.84	3,391.14	3,346.00	3,314.67
Grades 7-8	2,574.00	2,487.43	2,487.43	2,399.85	2,327.70	2,248.56	2,250.00	2,229.00
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	11,446.03	11,192.65	11,192.65	10,891.70	10,567.15	10,210.94	10,124.33	10,029.34
	Prior	Current	Prior	3-PY Average	3-PY Average	3-PY Average	3-PY Average	3-PY Average
Funded NSS ADA								
Grades TK-3	-	-	-	-	-	-	-	-
Grades 4-6	-	-	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-
NPS, CDS, & COE Operated								
Grades TK-3	3.37	3.37	3.46	2.94	2.94	2.94	2.94	-
Grades 4-6	7.52	7.52	6.20	5.03	5.03	5.03	5.03	-
Grades 7-8	16.43	16.43	8.33	7.02	7.02	7.02	7.02	-
Grades 9-12	-	-	-	-	-	-	-	-
Subtotal	27.32	27.32	18.00	14.99	14.99	14.99	14.99	-
ACTUAL ADA (Current Year Only)								
Grades TK-3	5,009.48	5,009.48	4,371.69	4,573.94	4,530.94	4,488.94	4,445.94	-
Grades 4-6	3,706.63	3,706.63	3,272.12	3,382.03	3,351.03	3,320.03	3,288.03	-
Grades 7-8	2,503.86	2,503.86	2,113.83	2,278.02	2,257.02	2,236.02	2,215.02	-
Grades 9-12	-	-	-	-	-	-	-	-
Total Actual ADA	11,219.97	11,219.97	9,757.64	10,233.99	10,138.99	10,044.99	9,948.99	-
TOTAL FUNDED ADA								
Grades TK-3	5,058.33	5,009.48	5,009.57	4,878.58	4,733.55	4,574.18	4,531.27	4,485.67
Grades 4-6	3,824.59	3,706.63	3,705.31	3,621.24	3,513.87	3,396.17	3,351.03	3,314.67
Grades 7-8	2,590.43	2,503.86	2,495.76	2,406.87	2,334.72	2,255.58	2,257.02	2,229.00
Grades 9-12	-	-	-	-	-	-	-	-
Total	11,473.35	11,219.97	11,210.65	10,906.69	10,582.14	10,225.93	10,139.32	10,029.34
Funded Difference (Funded ADA less Actual ADA)	253.38	-	1,453.01	672.70	443.15	180.94	190.33	10,029.34
FUNDED ADA for the Transitional Kindergarten Add-on								
Current Year TK ADA				-	-	-	-	-

La Mesa-Spring Valley (68197) - 2022/23 UPDATED VERSION							11/16/2022										
		2019-20		2020-21		2021-22		2022-23		2023-24		2024-25		2025-26		2026-27	
PER-ADA FUNDING LEVELS																	
Base, Supplemental and Concentration Rate per ADA																	
Grades TK-3	\$	9,846	\$	9,806	\$	10,525	\$	11,990	\$	12,746	\$	13,163	\$	13,653	\$	11,904	
Grades 4-6	\$	9,053	\$	9,016	\$	9,677	\$	11,024	\$	11,719	\$	12,103	\$	12,553	\$	10,945	
Grades 7-8	\$	9,321	\$	9,283	\$	9,963	\$	11,351	\$	12,066	\$	12,461	\$	12,925	\$	11,270	
Grades 9-12	\$	11,084	\$	11,038	\$	11,846	\$	13,497	\$	14,347	\$	14,816	\$	15,367	\$	13,400	
Base Grants																	
Grades TK-3	\$	7,702	\$	7,702	\$	8,093	\$	9,166	\$	9,659	\$	10,047	\$	10,421	\$	10,783	
Grades 4-6	\$	7,818	\$	7,818	\$	8,215	\$	9,304	\$	9,805	\$	10,199	\$	10,578	\$	10,945	
Grades 7-8	\$	8,050	\$	8,050	\$	8,458	\$	9,580	\$	10,095	\$	10,501	\$	10,892	\$	11,270	
Grades 9-12	\$	9,329	\$	9,329	\$	9,802	\$	11,102	\$	11,699	\$	12,169	\$	12,622	\$	13,060	
Grade Span Adjustment																	
Grades TK-3	\$	801	\$	801	\$	842	\$	953	\$	1,005	\$	1,045	\$	1,084	\$	1,121	
Grades 9-12	\$	243	\$	243	\$	255	\$	289	\$	304	\$	316	\$	328	\$	340	
Prorated Base, Supplemental and Concentration Rate per ADA																	
Grades TK-3	\$	8,503	\$	8,503	\$	8,935	\$	10,119	\$	10,664	\$	11,092	\$	11,505	\$	11,904	
Grades 4-6	\$	7,818	\$	7,818	\$	8,215	\$	9,304	\$	9,805	\$	10,199	\$	10,578	\$	10,945	
Grades 7-8	\$	8,050	\$	8,050	\$	8,458	\$	9,580	\$	10,095	\$	10,501	\$	10,892	\$	11,270	
Grades 9-12	\$	9,572	\$	9,572	\$	10,057	\$	11,391	\$	12,003	\$	12,485	\$	12,950	\$	13,400	
Prorated Base Grants																	
Grades TK-3	\$	7,702	\$	7,702	\$	8,093	\$	9,166	\$	9,659	\$	10,047	\$	10,421	\$	10,783	
Grades 4-6	\$	7,818	\$	7,818	\$	8,215	\$	9,304	\$	9,805	\$	10,199	\$	10,578	\$	10,945	
Grades 7-8	\$	8,050	\$	8,050	\$	8,458	\$	9,580	\$	10,095	\$	10,501	\$	10,892	\$	11,270	
Grades 9-12	\$	9,329	\$	9,329	\$	9,802	\$	11,102	\$	11,699	\$	12,169	\$	12,622	\$	13,060	
Prorated Grade Span Adjustment																	
Grades TK-3	\$	801	\$	801	\$	842	\$	953	\$	1,005	\$	1,045	\$	1,084	\$	1,121	
Grades 9-12	\$	243	\$	243	\$	255	\$	289	\$	304	\$	316	\$	328	\$	340	
Supplemental Grant																	
		20%		20%		20%		20%		20%		20%		20%		20%	
Maximum - 1.00 ADA, 100% UPP																	
Grades TK-3	\$	1,701	\$	1,701	\$	1,787	\$	2,024	\$	2,133	\$	2,218	\$	2,301	\$	2,381	
Grades 4-6	\$	1,564	\$	1,564	\$	1,643	\$	1,861	\$	1,961	\$	2,040	\$	2,116	\$	2,189	
Grades 7-8	\$	1,610	\$	1,610	\$	1,692	\$	1,916	\$	2,019	\$	2,100	\$	2,178	\$	2,254	
Grades 9-12	\$	1,914	\$	1,914	\$	2,011	\$	2,278	\$	2,401	\$	2,497	\$	2,590	\$	2,680	
Actual - 1.00 ADA, Local UPP as follows:																	
Grades TK-3	\$	61.85%	\$	61.17%	\$	62.99%	\$	63.81%	\$	65.03%	\$	64.02%	\$	64.02%	\$	0.00%	
Grades 4-6	\$	1,052	\$	1,040	\$	1,126	\$	1,291	\$	1,387	\$	1,420	\$	1,473	\$	-	
Grades 7-8	\$	967	\$	956	\$	1,035	\$	1,187	\$	1,275	\$	1,306	\$	1,354	\$	-	
Grades 9-12	\$	996	\$	985	\$	1,066	\$	1,223	\$	1,313	\$	1,345	\$	1,395	\$	-	
Grades 9-12	\$	1,184	\$	1,171	\$	1,267	\$	1,454	\$	1,561	\$	1,599	\$	1,658	\$	-	
Concentration Grant (>55% population)																	
		50%		50%		65%		65%		65%		65%		65%		65%	
Maximum - 1.00 ADA, 100% UPP																	
Grades TK-3	\$	4,252	\$	4,252	\$	5,808	\$	6,577	\$	6,932	\$	7,210	\$	7,478	\$	7,738	
Grades 4-6	\$	3,909	\$	3,909	\$	5,340	\$	6,048	\$	6,373	\$	6,629	\$	6,876	\$	7,114	
Grades 7-8	\$	4,025	\$	4,025	\$	5,498	\$	6,227	\$	6,562	\$	6,826	\$	7,080	\$	7,326	
Grades 9-12	\$	4,786	\$	4,786	\$	6,537	\$	7,404	\$	7,802	\$	8,115	\$	8,418	\$	8,710	
Actual - 1.00 ADA, Local UPP >55% as follows:																	
		6.8500%		6.1700%		7.9900%		8.8100%		10.0300%		9.0200%		9.0200%		0.0000%	
Grades TK-3	\$	291	\$	262	\$	464	\$	579	\$	695	\$	650	\$	675	\$	-	
Grades 4-6	\$	268	\$	241	\$	427	\$	533	\$	639	\$	598	\$	620	\$	-	
Grades 7-8	\$	276	\$	248	\$	439	\$	549	\$	658	\$	616	\$	639	\$	-	
Grades 9-12	\$	328	\$	295	\$	522	\$	652	\$	783	\$	732	\$	759	\$	-	

LA MESA-SPRING VALLEY

2022-23 CASHFLOW


UPDATE DATE			ACTUALS TO MONTH OF:		LEAD	BUSINESS UNIT	BUSINESS ADVISOR		District's authorizing signature																						
11/26/2022			OCTOBER		68197	02000	A. Davis																								
					JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2022-23 FIRST INTERIM													
			BEGINNING BALANCE:		\$	41,899,861	\$	36,900,251	\$	29,415,025	\$	35,411,503	\$	31,915,439	\$	34,508,572	\$	49,537,075	\$	53,658,988	\$	47,021,944	\$	48,123,576	\$	52,393,346	\$	50,582,952			
LCFF SOURCES																															
1.1	S	8011		LCFF	\$	3,169,911	\$	3,169,911	\$	5,705,839	\$	5,705,839	\$	5,363,251	\$	5,363,251	\$	5,363,251	\$	5,363,251	\$	5,363,251	\$	5,363,251	\$	4,297,422	\$	59,591,681	\$	59,591,681	
1.2	S	8021-8046		Property Taxes	\$	274,171	\$	602,335	\$	338,335	\$	662,572	\$	2,523,802	\$	12,602,379	\$	6,689,947	\$	1,342,979	\$	731,778	\$	13,542,048	\$	1,480,187	\$	787,755	\$	41,578,288	
1.3	S	8012		EPA	\$	-	\$	-	\$	7,362,254	\$	-	\$	-	\$	6,917,282	\$	-	\$	-	\$	6,917,282	\$	-	\$	-	\$	6,472,309	\$	27,669,126	
1.4	S	8047		RDA Residual Balance & CRD	\$	-	\$	-	\$	-	\$	-	\$	-	\$	420,224	\$	-	\$	-	\$	-	\$	-	\$	-	\$	420,224	\$	840,448	
1.5	S	8096		Charter In Lieu Taxes	\$	-	\$	-	\$	(344,507)	\$	(153,114)	\$	(163,744)	\$	(163,744)	\$	(163,744)	\$	(163,744)	\$	(143,276)	\$	(143,276)	\$	(143,276)	\$	(464,377)	\$	(2,046,803)	
1.6	S	8097		Special Education - Prop Tax Transfer	\$	-	\$	-	\$	-	\$	-	\$	-	\$	207,954	\$	-	\$	-	\$	207,954	\$	-	\$	-	\$	415,907	\$	831,814	
1.7	A	Multiple		Other Revenue Sources	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
8000-8099					TOTAL LCFF SOURCES	\$	3,444,082	\$	3,772,246	\$	13,061,922	\$	6,215,297	\$	7,931,263	\$	24,719,168	\$	12,309,678	\$	6,542,486	\$	13,076,988	\$	18,762,023	\$	6,700,162	\$	11,929,240	\$	128,464,554
FEDERAL REVENUE																															
2.1	A	8110		Impact Aid	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
2.2	S	8181&8182		Special Education	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
2.3	S/A	8285	9010 roll-up	Federal Pass Through	\$	-	\$	-	\$	-	\$	-	\$	5,943	\$	-	\$	-	\$	-	\$	5,943	\$	-	\$	-	\$	5,943	\$	17,828	
2.4	S	8290	3010&3025	Title I - Fed Cash Mgmt System	\$	-	\$	-	\$	337,802	\$	-	\$	-	\$	785,207	\$	-	\$	-	\$	785,207	\$	-	\$	-	\$	785,207	\$	2,693,422	
2.5	S	8290	4035	Title II - Fed Cash Mgmt System	\$	-	\$	-	\$	33,272	\$	-	\$	-	\$	96,645	\$	-	\$	-	\$	96,645	\$	-	\$	-	\$	96,645	\$	323,207	
2.6	S	8290	4201&4203	Title III - Fed Cash Mgmt System	\$	-	\$	-	\$	95,671	\$	-	\$	-	\$	96,813	\$	-	\$	-	\$	96,813	\$	-	\$	-	\$	96,813	\$	386,109	
2.7	A	Multiple		Other Federal	\$	-	\$	-	\$	40,731	\$	11,781	\$	196,839	\$	71,957	\$	135,596	\$	19,882	\$	15,091	\$	62,108	\$	263,327	\$	132,806	\$	950,119	
2.8	M	8220&8290	Multiple	Other Federal (One-Time Funding)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
2.9	M	8290	3212	One-Time Funding ESSER II (Obligate by 9/30/2023)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
2.11	M	8290	3213&3214	One-Time Funding ESSER III (Obligate by 9/30/2024)	\$	-	\$	-	\$	1,796,864	\$	-	\$	-	\$	-	\$	-	\$	-	\$	1,985,172	\$	-	\$	-	\$	-	\$	3,782,036	
2.12	M	8290	3216-3219	One-Time Funding ELO Grant (Obligate by *)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
8100-8299					TOTAL FEDERAL REVENUE	\$	-	\$	-	\$	2,304,341	\$	11,781	\$	202,782	\$	1,050,621	\$	135,596	\$	19,882	\$	2,984,869	\$	62,108	\$	263,327	\$	1,117,413	\$	8,152,720
OTHER STATE REVENUE																															
3.1	S	8311-8319	6500&6510	PA Sp. Ed. (SDUSD, Poway & Infant)	\$	43,086	\$	43,086	\$	77,555	\$	77,555	\$	70,163	\$	70,163	\$	70,163	\$	71,449	\$	71,449	\$	71,449	\$	71,449	\$	71,106	\$	808,674	
3.2	M	8311-8319		PA Recomputations CY & PY	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
3.3	S	8550		Mandate Block	\$	-	\$	-	\$	-	\$	-	\$	341,964	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	341,964	
3.4	S	8560		Lottery	\$	-	\$	-	\$	-	\$	472,820	\$	-	\$	-	\$	606,187	\$	-	\$	-	\$	606,187	\$	-	\$	606,187	\$	2,291,380	
3.5	S	8590	2600	PA Expanded Learning Opportunities Program (TK/K-6)	\$	477,517	\$	477,517	\$	859,531	\$	859,531	\$	859,531	\$	859,531	\$	859,531	\$	859,531	\$	859,531	\$	859,531	\$	859,531	\$	859,532	\$	9,550,346	
3.6	S	8590	6547	PA SpEd Early Intervention Preschool Grant	\$	59,775	\$	59,775	\$	107,595	\$	107,595	\$	107,595	\$	107,595	\$	107,595	\$	107,595	\$	107,595	\$	107,595	\$	107,595	\$	107,594	\$	1,195,497	
3.7	O	8590	7690	STRS On-Behalf - Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	6,620,445	\$	6,620,445	
3.8	A	Multiple		Other State	\$	-	\$	-	\$	17,645	\$	357,997	\$	73,463	\$	2,475,823	\$	172,992	\$	371,100	\$	61,691	\$	(2)	\$	9,987	\$	103,870	\$	3,644,566	
3.9	M	8520&8590	Multiple	Other State (One-Time Funding)	\$	-	\$	-	\$	-	\$	-	\$	7,360,850	\$	3,248,467	\$	-	\$	-	\$	-	\$	-	\$	7,360,850	\$	3,248,467	\$	21,218,633	
3.11	M	8590	7422	One-Time Funding IPI Grant	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
3.12	M	8590	7425&7426	One-Time Funding ELO Grant	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
8300-8599					TOTAL OTHER STATE REVENUE	\$	580,378	\$	580,378	\$	1,062,326	\$	1,875,498	\$	8,813,566	\$	3,513,112	\$	5,064,934	\$	1,409,675	\$	1,100,266	\$	1,644,760	\$	8,409,413	\$	11,617,200	\$	45,671,505
OTHER LOCAL REVENUE																															
4.1	S	8792	SPED	PA Special Education - Pass Through	\$	423,108	\$	423,626	\$	762,061	\$	762,061	\$	745,109	\$	745,109	\$	745,109	\$	745,109	\$	745,109	\$	745,109	\$	745,109	\$	692,371	\$	8,278,992	
4.2	A	Multiple		Other Local	\$	13,800	\$	77,909	\$	40,041	\$	202,640	\$	49,535	\$	136,378	\$	209,276	\$	109,280	\$	437,541	\$	174,659	\$	115,362	\$	296,663	\$	1,863,084	
8600-8799					TOTAL OTHER LOCAL REVENUE	\$	436,908	\$	501,535	\$	802,102	\$	964,701	\$	794,644	\$	881,488	\$	954,386	\$	854,390	\$	1,182,650	\$	919,768	\$	860,471	\$	989,034	\$	10,142,076
OTHER FINANCING SOURCES																															
5.1	A	8900-8998		Transfers In & Other Sources	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	16,248	\$	-	\$	8,681	\$	24,929	
8900-8998					TOTAL OTHER FINANCING SOURCES	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	16,248	\$	-	\$	8,681	\$	24,929
8000-8998					TOTAL REVENUE	\$	4,461,368	\$	4,854,159	\$	17,230,691	\$	9,067,277	\$	17,742,254	\$	30,164,388	\$	18,464,593	\$	8,826,432	\$	18,344,774	\$	21,404,908	\$	16,233,373	\$	25,661,568	\$	192,455,784
SALARIES & BENEFITS																															
6.1	A	1000-1999		Certificated	\$	4,435,250	\$	5,508,185	\$	5,683,894	\$	5,761,669	\$	6,023,564	\$	6,049,807	\$	6,091,920	\$	6,172,418	\$	6,511,582	\$	6,792,158	\$	6,682,201	\$	6,795,732	\$	72,508,381	
6.2	A	2000-2999		Classified	\$	1,171,772	\$	2,604,198	\$	2,520,278	\$	2,649,512	\$	2,947,260	\$	3,005,043	\$	2,917,557	\$	3,041,352	\$	3,029,783	\$	3,635,001	\$	3,329,016	\$	3,651,315	\$	34,502,086	
6.3	A	3000-3999		Benefits	\$	1,590,229	\$	2,308,305	\$	3,692,720	\$	3,288,237	\$	3,288,237	\$	3,288,237	\$	3,988,237	\$	3,888,237	\$	3,988,237	\$	3,988,237	\$	3,988,237	\$	3,988,237	\$	41,285,384	
6.4	O	3101-3112	7690	STRS On-Behalf - Expense	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	6,620,445	\$	6,620,445	
6.5	M	1000-3999		Salaries & Benefits (One-Time Funding)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
1000-3999					TOTAL SALARIES & BENEFITS	\$	7,197,251	\$	10,420,689	\$	11,896,891	\$	11,699,418	\$	12,259,061	\$	12,343,087	\$	12,997,714	\$	13,102,007	\$	13,529,602	\$	14,415,396	\$	13,999,454	\$	21,055,729	\$	154,916,296
OTHER EXPENDITURES																															

LA MESA-SPRING VALLEY

2022-23 CASHFLOW

UPDATE DATE	ACTUALS TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
11/26/2022	OCTOBER	68197	02000	A. Davis

District's authorizing signature

				JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2022-23 FIRST INTERIM
 BEGINNING BALANCE:				\$ 41,899,861	\$ 36,900,251	\$ 29,415,025	\$ 35,411,503	\$ 31,915,439	\$ 34,508,572	\$ 49,537,075	\$ 53,658,988	\$ 47,021,944	\$ 48,123,576	\$ 52,393,346	\$ 50,582,952		
7.1	A	4000-4999	Supplies	\$ 189,880	\$ 1,419,579	\$ 487,562	\$ 653,013	\$ 1,110,418	\$ 431,802	\$ 910,095	\$ 840,406	\$ 422,384	\$ 1,500,000	\$ 1,500,000	\$ 1,772,867	\$ 11,238,005	\$ 12,634,855
7.2	A	5500-5599	Utilities	\$ 8,024	\$ 358,961	\$ 446,567	\$ 329,568	\$ 456,168	\$ 283,623	\$ 361,461	\$ 277,630	\$ 328,855	\$ 301,060	\$ 355,312	\$ 264,091	\$ 3,771,321	\$ 4,522,714
7.3	A	5000-5999	Other Services (Excl. Utilities)	\$ 1,776,712	\$ 532,479	\$ 527,425	\$ 615,804	\$ 604,115	\$ 415,481	\$ 976,676	\$ 484,671	\$ 864,037	\$ 644,113	\$ 871,000	\$ 1,164,149	\$ 9,476,661	\$ 9,901,523
7.4	A	6000-6999	Capital	\$ -	\$ 146,477	\$ 16,313	\$ 373,582	\$ 319,359	\$ 16,992	\$ 208,076	\$ 397,667	\$ 1,690,466	\$ 281,746	\$ 1,345,705	\$ 638,101	\$ 5,434,482	\$ 6,162,282
7.5	O	7200-7299	Pass Through Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
7.6	A	7000-7998	Transfers Out, Other Uses & Outgo	\$ 60,861	\$ 1,945	\$ 3,501	\$ (5,053)	\$ -	\$ 585	\$ (585)	\$ (38,904)	\$ (20,291)	\$ (7,177)	\$ (27,704)	\$ (107,405)	\$ (140,228)	\$ (140,228)
7.7	M	4000-7999	Other Expenditures (One-Time Funding)	\$ -	\$ -	\$ -	\$ -									\$ -	
4000-7998 TOTAL OTHER EXPENDITURES				\$ 2,035,477	\$ 2,459,440	\$ 1,481,368	\$ 1,966,914	\$ 2,490,060	\$ 1,148,482	\$ 2,455,722	\$ 1,961,470	\$ 3,285,450	\$ 2,719,742	\$ 4,044,313	\$ 3,731,803	\$ 29,780,241	\$ 33,081,146
1000-7998 TOTAL EXPENDITURES				\$ 9,232,728	\$ 12,880,129	\$ 13,378,259	\$ 13,666,332	\$ 14,749,121	\$ 13,491,569	\$ 15,453,436	\$ 15,063,476	\$ 16,815,052	\$ 17,135,138	\$ 18,043,766	\$ 24,787,531	\$ 184,696,537	\$ 190,386,445

LA MESA-SPRING VALLEY

2022-23 CASHFLOW

UPDATE DATE	ACTUALS TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
11/26/2022	OCTOBER	68197	02000	A. Davis

District's authorizing signature

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	2022-23 FIRST INTERIM
 BEGINNING BALANCE:	\$ 41,899,861	\$ 36,900,251	\$ 29,415,025	\$ 35,411,503	\$ 31,915,439	\$ 34,508,572	\$ 49,537,075	\$ 53,658,988	\$ 47,021,944	\$ 48,123,576	\$ 52,393,346	\$ 50,582,952		

ASSETS				Beginning Bal												Ending Balance	
8.1	NP	9111-9199	Other Cash Equivalents	\$ (43,650)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (43,650)
8.2	NP	9200-9299	Receivables	\$ (13,297,667)	\$ 2,201,458	\$ 106,054	\$ 4,718,388	\$ 1,687,948		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,583,819)
8.3	NP	9300-9319	Temporary Loans / Due From	\$ (1,322,100)	\$ -	\$ (8,919)	\$ -	\$ (14,483)	\$ -	\$ 1,345,503	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)
8.4	NP	9320-9499	Other Assets	\$ (161,972)	\$ (14,385)	\$ 42,661	\$ 11,890	\$ (68,961)	\$ -	\$ 190,768	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0
8.5	M	92XX	Deferals (Excl. Adj. & PY Recom.)	\$ -	\$ -	\$ -	\$ -	\$ -									
9111-9499 TOTAL ASSETS (excluding cash 9110)				\$ (14,825,389)	\$ 2,187,072	\$ 139,795	\$ 4,730,278	\$ 1,604,504	\$ -	\$ -	\$ 1,536,271	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,627,469)

CURRENT LIABILITIES				Beginning Bal												Ending Balance	
9.1	NP	9500-9599	Payables	\$ 7,310,182	\$ (3,323,610)	\$ (546,702)	\$ (852,309)	\$ (559,472)	\$ (400,000)	\$ (400,000)	\$ (400,000)	\$ (400,000)	\$ (428,090)	\$ -	\$ -	\$ -	\$ (0)
9.2	NP	9650-9659	Unearned Revenue	\$ 25,515	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (25,515)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0
9.3	M	95XX	Deferals (Excl. Adj. & PY Recom.)	\$ -	\$ -	\$ -	\$ -	\$ -									
9500-9659 TOTAL CURRENT LIABILITIES				\$ 7,335,697	\$ (3,323,610)	\$ (546,702)	\$ (852,309)	\$ (559,472)	\$ (400,000)	\$ (400,000)	\$ (425,515)	\$ (400,000)	\$ (428,090)	\$ -	\$ -	\$ -	\$ (0)

OTHER ACTIVITY				Beginning Bal												Ending Balance	
10.1	NP	9793	Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.2	NP	9795	Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.3	NP	7999	Expense Suspense		\$ (272,894)	\$ 199,089	\$ (23,878)	\$ 123,463	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,780
10.4	NP	8999	Revenue Suspense		\$ 1,484,982	\$ 242,527	\$ (1,727,509)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.5	NP	9910	Payroll Suspense		\$ (303,814)	\$ 470,561	\$ 40,007	\$ (65,328)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 141,426
10.6	ME	Multiple	Treasury Reconciling Items		\$ 14	\$ 22,528	\$ (22,543)	\$ (176)								\$	\$ (178)
9111-9499 TOTAL OTHER ACTIVITY					\$ 908,288	\$ 934,704	\$ (1,733,923)	\$ 57,959	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 167,028

ENDING BALANCE SUBTOTAL Prior to Borrowing	\$ 35,668,882	\$ 28,170,709	\$ 34,180,135	\$ 30,684,070	\$ 33,277,203	\$ 49,550,022	\$ 52,427,620	\$ 45,790,576	\$ 46,892,207	\$ 51,161,977	\$ 49,351,584	\$ 50,225,620	\$ 43,967,298
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BORROWING ACTIVITY				Beginning Bal												Ending Balance	
11.1	M	9640	TRAN / TTF Principal Amounts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.2	M	8660	TRAN / TTF Premium		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.3	M	5800	TRAN / TTF Issuance Cost & Interest		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.4	M	9135&9640	TRAN / TTF Repayment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.5	M	9600-9619	Temporary Loans / Due To	\$ 1,231,369	\$ -	\$ 12,947	\$ -	\$ -	\$ (1,244,316)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)
11.6	M	9629-9649	Other Liabilities (Excluding TRANs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BORROWING ACTIVITY				\$ 1,231,369	\$ -	\$ 12,947	\$ -	\$ -	\$ (1,244,316)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0)

TOTAL BEGINNING BALANCES (Excluding 9110) Prior Year Transactions	\$ (6,258,322)															\$ (6,258,322)
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ENDING CASH BALANCE	9110	\$ 36,900,251	\$ 29,415,025	\$ 35,411,503	\$ 31,915,439	\$ 34,508,572	\$ 49,537,075	\$ 53,658,988	\$ 47,021,944	\$ 48,123,576	\$ 52,393,346	\$ 50,582,952	\$ 51,456,989	\$ 51,456,989
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LA MESA-SPRING VALLEY

2023-24 CASHFLOW

UPDATE DATE				ACTUALS END BAL TO MONTH OF:				LEAD	BUSINESS UNIT	BUSINESS ADVISOR	District's authorizing signature													
11/26/2022				OCTOBER 2022-23				68197	02000	A. Davis														
					JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	FIRST INTERIM MYP SY1 2023-24						
					BEGINNING BALANCE:	\$ 51,456,989	\$ 49,616,570	\$ 42,608,239	\$ 47,132,783	\$ 40,061,459	\$ 35,054,122	\$ 58,455,551	\$ 58,506,598	\$ 52,350,549	\$ 54,341,327	\$ 57,889,390	\$ 54,586,334							
LCFF SOURCES																								
1.1	S	8011		LCFF	\$ 3,103,360	\$ 3,103,360	\$ 5,586,047	\$ 5,586,047	\$ 5,586,047	\$ 5,586,047	\$ 5,586,047	\$ 5,586,047	\$ 5,586,047	\$ 5,586,047	\$ 5,586,047	\$ 5,586,047	\$ 62,067,190	\$ 62,067,190						
1.2	S	8021-8046		Property Taxes	\$ 145,524	\$ 827,408	\$ 128,893	\$ 573,780	\$ 1,625,711	\$ 13,338,315	\$ 6,344,847	\$ 1,039,457	\$ 1,039,457	\$ 10,693,936	\$ 4,781,503	\$ 1,039,457	\$ 41,578,288	\$ 41,578,288						
1.3	S	8012		EPA	\$ -	\$ -	\$ 7,313,927	\$ -	\$ -	\$ 7,313,927	\$ -	\$ -	\$ 7,313,927	\$ -	\$ -	\$ 7,313,927	\$ 29,255,707	\$ 29,255,707						
1.4	S	8047		RDA Residual Balance & CRD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 420,224	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 420,224	\$ 840,448	\$ 840,448						
1.5	S	8096		Charter In Lieu Taxes	\$ -	\$ (126,384)	\$ (252,768)	\$ (168,512)	\$ (168,512)	\$ (168,512)	\$ (168,512)	\$ (168,512)	\$ (147,448)	\$ (147,448)	\$ (147,448)	\$ (442,343)	\$ (2,106,396)	\$ (2,106,396)						
1.6	S	8097		Special Education - Prop Tax Transfer	\$ -	\$ -	\$ -	\$ -	\$ 207,954	\$ -	\$ -	\$ -	\$ 207,954	\$ -	\$ -	\$ 415,907	\$ 831,814	\$ 831,814						
1.7	A	Multiple		Other Revenue Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
8000-8099 TOTAL LCFF SOURCES					\$ 3,248,884	\$ 3,804,384	\$ 12,776,099	\$ 5,991,316	\$ 7,251,200	\$ 26,069,777	\$ 12,182,606	\$ 6,456,993	\$ 13,999,937	\$ 16,132,535	\$ 10,220,103	\$ 14,333,219	\$ 132,467,051	\$ 132,467,051						
FEDERAL REVENUE																								
2.1	A	8110		Impact Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
2.2	S	8181&8182		Special Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
2.3	S/A	8285	9010 roll-up	Federal Pass Through	\$ -	\$ -	\$ -	\$ -	\$ 5,943	\$ -	\$ -	\$ -	\$ 5,943	\$ -	\$ -	\$ 5,943	\$ 17,828	\$ 2,739,414						
2.4	S	8290	3010&3025	Title I - Fed Cash Mgmt System	\$ -	\$ -	\$ 785,207	\$ -	\$ -	\$ 785,207	\$ -	\$ -	\$ 785,207	\$ -	\$ -	\$ 785,207	\$ 3,140,826	\$ 3,140,826						
2.5	S	8290	4035	Title II - Fed Cash Mgmt System	\$ -	\$ -	\$ 96,645	\$ -	\$ -	\$ 96,645	\$ -	\$ -	\$ 96,645	\$ -	\$ -	\$ 96,645	\$ 386,579	\$ 386,579						
2.6	S	8290	4201&4203	Title III - Fed Cash Mgmt System	\$ -	\$ -	\$ 96,813	\$ -	\$ -	\$ 96,813	\$ -	\$ -	\$ 96,813	\$ -	\$ -	\$ 96,813	\$ 387,250	\$ 387,250						
2.7	A	Multiple		Other Federal	\$ 19,013	\$ 17,837	\$ 1,072	\$ 60,315	\$ 196,839	\$ 71,957	\$ 135,596	\$ 19,882	\$ 15,091	\$ 62,108	\$ 263,327	\$ 132,806	\$ 995,844	\$ 1,160,076						
2.8	M	8220&8290	Multiple	Other Federal (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
2.9	M	8290	3212	One-Time Funding ESSER II (Obligate by 9/30/2023)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
2.11	M	8290	3213&3214	One-Time Funding ESSER III (Obligate by 9/30/2024)	\$ -	\$ -	\$ 472,344	\$ -	\$ -	\$ 472,344	\$ -	\$ -	\$ 472,344	\$ -	\$ -	\$ 472,344	\$ 1,889,375	\$ 1,889,375						
2.12	M	8290	3216-3219	One-Time Funding ELO Grant (Obligate by *)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
8100-8299 TOTAL FEDERAL REVENUE					\$ 19,013	\$ 17,837	\$ 1,452,079	\$ 60,315	\$ 202,782	\$ 1,522,965	\$ 135,596	\$ 19,882	\$ 1,472,041	\$ 62,108	\$ 263,327	\$ 1,589,757	\$ 6,817,702	\$ 9,727,290						
OTHER STATE REVENUE																								
3.1	S	8311-8319	6500&6510	PA Sp. Ed. (SDUSD, Poway & Infant)	\$ 41,076	\$ 41,076	\$ 73,938	\$ 73,938	\$ 73,938	\$ 73,938	\$ 73,938	\$ 75,293	\$ 75,293	\$ 75,293	\$ 75,293	\$ 99,167	\$ 852,181	\$ 852,181						
3.2	M	8311-8319		PA Recomputations CY & PY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						
3.3	S	8550		Mandate Block	\$ -	\$ -	\$ -	\$ -	\$ 341,964	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 341,964	\$ 341,964						
3.4	S	8560		Lottery	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 606,187	\$ -	\$ 606,187	\$ -	\$ 606,187	\$ 606,187	\$ 1,818,560	\$ 2,424,747						
3.5	S	8590	2600	PA Expanded Learning Opportunities Program (TK/K-6)	\$ 477,517	\$ 477,517	\$ 859,531	\$ 859,531	\$ 859,531	\$ 859,531	\$ 859,531	\$ 859,531	\$ 859,531	\$ 859,531	\$ 859,531	\$ 859,531	\$ 9,550,346	\$ 9,550,346						
3.6	S	8590	6547	PA SpEd Early Intervention Preschool Grant	\$ 59,775	\$ 59,775	\$ 107,595	\$ 107,595	\$ 107,595	\$ 107,595	\$ 107,595	\$ 107,595	\$ 107,595	\$ 107,595	\$ 107,595	\$ 107,595	\$ 1,195,497	\$ 1,195,497						
3.7	O	8590	7690	STRS On-Behalf - Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,620,445	\$ 6,620,445	\$ 6,620,445						
3.8	A	Multiple		Other State	\$ (26,458)	\$ 5,164	\$ 20,386	\$ 141,997	\$ 62,141	\$ 2,094,243	\$ 146,330	\$ 313,905	\$ 52,183	\$ (1)	\$ 8,448	\$ 264,519	\$ 3,082,856	\$ 3,082,856						
3.9	M	8520&8590	Multiple	Other State (One-Time Funding)													\$ -	\$ -						
8300-8599 TOTAL OTHER STATE REVENUE					\$ 551,910	\$ 583,533	\$ 1,061,450	\$ 1,183,060	\$ 1,445,168	\$ 3,135,306	\$ 1,793,580	\$ 1,356,324	\$ 1,094,602	\$ 1,648,604	\$ 1,050,867	\$ 8,557,443	\$ 23,461,849	\$ 24,068,036						
OTHER LOCAL REVENUE																								
4.1	S	8792	SPED	PA Special Education - Pass Through	\$ 413,950	\$ 413,950	\$ 745,109	\$ 745,109	\$ 745,109	\$ 745,109	\$ 745,109	\$ 745,109	\$ 745,109	\$ 745,109	\$ 745,109	\$ 745,109	\$ 8,278,992	\$ 8,278,992						
4.2	A	Multiple		Other Local	\$ (363,202)	\$ 362,441	\$ 305,264	\$ 176,134	\$ 46,702	\$ 128,580	\$ 197,310	\$ 103,032	\$ 412,523	\$ 164,672	\$ 108,766	\$ 279,700	\$ 1,921,920	\$ 2,807,487						
8600-8799 TOTAL OTHER LOCAL REVENUE					\$ 50,748	\$ 776,390	\$ 1,050,373	\$ 921,243	\$ 791,811	\$ 873,690	\$ 942,419	\$ 848,141	\$ 1,157,632	\$ 909,781	\$ 853,875	\$ 1,024,809	\$ 10,200,912	\$ 11,086,479						
OTHER FINANCING SOURCES																								
5.1	A	8900-8998		Transfers In & Other Sources	\$ -	\$ 10,102	\$ -	\$ (25)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,248	\$ -	\$ 54,917	\$ 81,243	\$ 81,243						
8900-8998 TOTAL OTHER FINANCING SOURCES					\$ -	\$ 10,102	\$ -	\$ (25)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,248	\$ -	\$ 54,917	\$ 81,243	\$ 81,243						
8000-8998 TOTAL REVENUE					\$ 3,870,555	\$ 5,192,246	\$ 16,340,001	\$ 8,155,909	\$ 9,690,961	\$ 31,601,737	\$ 15,054,202	\$ 8,681,339	\$ 17,724,212	\$ 18,769,276	\$ 12,388,172	\$ 25,560,145	\$ 173,028,757	\$ 177,430,099						
SALARIES & BENEFITS																								
6.1	A	1000-1999		Certificated	\$ 5,396,508	\$ 6,546,493	\$ 6,147,740	\$ 6,408,603	\$ 6,305,238	\$ 6,332,708	\$ 6,376,791	\$ 6,461,052	\$ 6,816,077	\$ 6,586,392	\$ 6,471,293	\$ 6,590,133	\$ 76,439,030	\$ 76,856,484						
6.2	A	2000-2999		Classified	\$ 1,580,575	\$ 2,932,957	\$ 2,890,042	\$ 3,080,511	\$ 3,001,672	\$ 3,060,522	\$ 2,971,420	\$ 3,097,501	\$ 3,085,718	\$ 3,294,725	\$ 2,983,091	\$ 3,311,341	\$ 35,290,074	\$ 35,731,101						
6.3	A	3000-3999		Benefits	\$ 1,806,247	\$ 2,449,932	\$ 3,447,150	\$ 3,719,699	\$ 3,590,185	\$ 3,511,370	\$ 3,712,429	\$ 3,966,657	\$ 4,049,995	\$ 3,985,904	\$ 4,064,878	\$ 3,948,540	\$ 42,252,985	\$ 43,069,451						
6.4	O	3101-3112	7690	STRS On-Behalf - Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,620,445	\$ 6,620,445	\$ 6,620,445						
6.5	M	1000-3999		Salaries & Benefits (One-Time Funding)													\$ -	\$ -						
1000-3999 TOTAL SALARIES & BENEFITS					\$ 8,783,330	\$ 11,929,382	\$ 12,484,932	\$ 13,208,813	\$ 12,897,095	\$ 12,904,599	\$ 13,060,640	\$ 13,525,210	\$ 13,951,791	\$ 13,867,021	\$ 13,519,262	\$ 20,470,458	\$ 160,602,534	\$ 162,277,481						
OTHER EXPENDITURES																								
7.1	A	4000-4999		Supplies	\$ (547,215)	\$ 815,016	\$ 2,070,963	\$ 753,373	\$ 654,544	\$ 254,529	\$ 536,462	\$ 495,384	\$ 248,977	\$ 340,923	\$ 681,521	\$ 1,045,029	\$ 7,349,505	\$ 7,447,706						
7.2	A	5500-5599		Utilities	\$ 65,154	\$ 261,747	\$ 530,764	\$ 628,022	\$ 467,937	\$ 290,941	\$ 370,787	\$ 284,792	\$ 337,340	\$ 308,828	\$ 364,479	\$ 270,905	\$ 4,181,695	\$ 4,639,400						

LA MESA-SPRING VALLEY

2023-24 CASHFLOW

UPDATE DATE				ACTUALS END BAL TO MONTH OF:		LEAD	BUSINESS UNIT	BUSINESS ADVISOR																															
11/26/2022				OCTOBER 2022-23		68197	02000	A. Davis																															
																District's authorizing signature																							
																JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	FIRST INTERIM MYP SY1 2023-24										
CHART BEGINNING BALANCE:																\$	51,456,989	\$	49,616,570	\$	42,608,239	\$	47,132,783	\$	40,061,459	\$	35,054,122			\$	58,455,551	\$	58,506,598	\$	52,350,549	\$	54,341,327	\$	57,889,390
7.3	A	5000-5999		Other Services (Excl. Utilities)			\$	323,878	\$	1,329,475	\$	841,263	\$	603,201	\$	615,090	\$	423,029	\$	994,419	\$	493,476	\$	879,733	\$	655,814	\$	886,823	\$	1,185,297	\$	9,231,498	\$	10,081,400					
7.4	A	6000-6999		Capital			\$	(1,450)	\$	153,834	\$	51,428	\$	34,195	\$	63,632	\$	3,386	\$	41,459	\$	79,235	\$	336,825	\$	56,138	\$	268,132	\$	141,021	\$	1,227,834	\$	1,227,834					
7.5	O	7200-7299		Pass Through Revenues			\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-					
7.6	A	7000-7998		Transfers Out, Other Uses & Outgo			\$	(11,455)	\$	(12,914)	\$	(28,911)	\$	(372)	\$	-	\$	612	\$	(612)	\$	(40,709)	\$	(21,232)	\$	(7,510)	\$	(28,989)	\$	5,360	\$	(146,732)	\$	(146,732)					
7.7	M	4000-7999		Other Expenditures (One-Time Funding)																										\$	-	\$	-						
4000-7998				TOTAL OTHER EXPENDITURES			\$	(171,089)	\$	2,547,158	\$	3,465,506	\$	2,018,419	\$	1,801,203	\$	972,496	\$	1,942,514	\$	1,312,178	\$	1,781,643	\$	1,354,193	\$	2,171,966	\$	2,647,612	\$	21,843,800	\$	23,249,609					
1000-7998				TOTAL EXPENDITURES			\$	8,612,242	\$	14,476,540	\$	15,950,437	\$	15,227,233	\$	14,698,298	\$	13,877,095	\$	15,003,155	\$	14,837,389	\$	15,733,434	\$	15,221,214	\$	15,691,228	\$	23,118,071	\$	182,446,334	\$	185,527,090					

LA MESA-SPRING VALLEY

2023-24 CASHFLOW

UPDATE DATE	ACTUALS END BAL TO MONTH OF:	LEAID	BUSINESS UNIT	BUSINESS ADVISOR
11/26/2022	OCTOBER 2022-23	68197	02000	A. Davis

District's authorizing signature

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	FIRST INTERIM MYP SY1 2023-24
 BEGINNING BALANCE:	\$ 51,456,989	\$ 49,616,570	\$ 42,608,239	\$ 47,132,783	\$ 40,061,459	\$ 35,054,122	\$ 58,455,551	\$ 58,506,598	\$ 52,350,549	\$ 54,341,327	\$ 57,889,390	\$ 54,586,334		

ASSETS				Beginning Bal												Ending Balance	
8.1	NP	9111-9199	Other Cash Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.2	NP	9200-9299	Receivables	\$ (9,299,088)	\$ 56,314	\$ -	\$ 3,565,989	\$ -	\$ -	\$ 5,676,786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0
8.3	NP	9300-9319	Temporary Loans / Due From	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.4	NP	9320-9499	Other Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8.5	M	92XX	Deferrals (Excl. Adj. & PY Recom.)														
9111-9499 TOTAL ASSETS (excluding cash 9110)				\$ (9,299,088)	\$ 56,314	\$ -	\$ 3,565,989	\$ -	\$ -	\$ 5,676,786	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 0

CURRENT LIABILITIES				Beginning Bal												Ending Balance	
9.1	NP	9500-9599	Payables	\$ (5,689,908)	\$ 2,844,954	\$ 2,275,963	\$ 568,991	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9.2	NP	9650-9659	Unearned Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9.3	M	95XX	Deferrals (Excl. Adj. & PY Recom.)														
9500-9659 TOTAL CURRENT LIABILITIES				\$ (5,689,908)	\$ 2,844,954	\$ 2,275,963	\$ 568,991	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

OTHER ACTIVITY				Beginning Bal												Ending Balance	
10.1	NP	9793	Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.2	NP	9795	Other Restatements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.3	NP	7999	Expense Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.4	NP	8999	Revenue Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.5	NP	9910	Payroll Suspense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10.6	NP	Multiple	Treasury Reconciling Items													\$ -	\$ -
9111-9499 TOTAL OTHER ACTIVITY				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ENDING BALANCE SUBTOTAL Prior to Borrowing	\$ 49,616,570	\$ 42,608,239	\$ 47,132,783	\$ 40,061,459	\$ 35,054,122	\$ 58,455,551	\$ 58,506,598	\$ 52,350,549	\$ 54,341,327	\$ 57,889,390	\$ 54,586,334	\$ 57,028,408	\$ 42,039,413
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BORROWING ACTIVITY				Beginning Bal												Ending Balance	
11.1	M	9640	TRAN / TTF Principal Amounts		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.2	M	8660	TRAN / TTF Premium		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.3	M	5800	TRAN / TTF Issuance Cost & Interest		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.4	M	9135&9640	TRAN / TTF Repayment		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.5	M	9600-9619	Temporary Loans / Due To	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11.6	M	9629-9649	Other Liabilities (Excluding TRANs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BORROWING ACTIVITY				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

TOTAL BEGINNING BALANCES (Excluding 9110) Prior Year Transactions	\$ (14,988,996)													\$ (14,988,996)
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ENDING CASH BALANCE	9110	\$ 49,616,570	\$ 42,608,239	\$ 47,132,783	\$ 40,061,459	\$ 35,054,122	\$ 58,455,551	\$ 58,506,598	\$ 52,350,549	\$ 54,341,327	\$ 57,889,390	\$ 54,586,334	\$ 57,028,408	\$ 57,028,408
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