











# FIRST INTERIM REPORT 2022-23

## DECEMBER 2022







# UNLIMITED YOU



Date: December 13, 2022

To: Board of Trustees and Superintendent Michael Matsuda

From: Nancy Nien, Ph.D., Assistant Superintendent Business Services

RE: 2022-23 First Interim Budget

#### Background Information

Education Code (EC) Sections 3503(g), 42130, and 42131 require the Governing Board of each school district to certify at least twice a year to the district's ability to meet its financial obligations for the remainder of that fiscal year and for the subsequent two fiscal years. This is referred to as the Interim process.

The First Interim Report for 2022-23 is due to Orange County Department of Education by December 15, 2022.

#### **Current Considerations**

For 2022-23, the certification is accompanied by three years of financial reports: the interim report for the current year plus projections for two future years (fiscal years 2023-24 and 2024-25).

The reporting schedule is shown below.

	Closing Date	<u>Filing Date</u>
First Interim	Oct. 31, 2022	Dec. 15, 2022
Second Interim	Jan. 31, 2023	Mar. 15, 2023

School boards are required to adopt one of the three following certifications.

**Positive:** A school district that, based on current projections, **will meet** its financial obligations for the **current fiscal year and two subsequent fiscal years.** 

**Qualified:** A school district that, based on current projections, **may not** meet its financial obligations for the **current fiscal year or subsequent two fiscal years.** 

**Negative:** A school district that, based on current projections, **will be unable** to meet its financial obligations for the **current fiscal year or subsequent fiscal year.** 

#### Focus on the General Fund

This interim report focuses on the General Fund, the main operating fund of the District. With the General Fund, the focus is on the unrestricted, as opposed to the restricted or categorical portion. The State Report submitted to the county office is included in this document starting with Section IX.

#### Summary

Based on the realization of certain revenue and expenditure assumptions, the Board would be justified to adopt a **positive certification** that the District will be able to meet its financial obligations for this fiscal year and two subsequent years.

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## Section I 2022-23 Budget Assumptions

### **Summary of First Interim Assumptions**

<u>2023-24</u>

<u>2024-25</u>

2025-26

2022-23

Amount represents per-student level of funding:

Local Control Funding Formula (LCFF)	\$403,239,321	\$414,799,920	\$420,392,476	\$423,388,089
LCFF COLA	12.84%	5.38%	4.02%	3.72%
Estimated Funded ADA	\$14,200	\$14,951	\$15,656	\$16,243
Decrease in Funded ADA	(707)	(716)	(1,003)	(894)
<u>Prior Year Base Revenue</u>				
% Increase (Decrease) per Student	14.41%	5.29%	4.72%	3.75%
Revenue Increase (Decrease) per Student	\$1,788	\$751	\$705	\$587
Unduplicated Pupil	79.21%	79.21%	79.20%	79.20%
Unduplicated Pupil Rolling 3 Year Average	78.66%	78.36%	79.21%	79.20%
Revenues				
	2022-23	2023-24	<u>2024-25</u>	2025-26
	2022-23	2023-24	<u>2024-25</u>	<u>2025-26</u>
Restricted Program (COLA)	<u>2022-23</u> 6.56%	<u>2023-24</u> 5.38%	<u>2024-25</u> 4.02%	<u>2025-26</u> 3.72%
Restricted Program (COLA) State Programs		Τ		
Restricted Program (COLA) State Programs Special Education	6.56%	5.38%	4.02%	3.72%
Restricted Program (COLA) State Programs Special Education  Lottery (per ADA)	6.56% 6.56%	5.38% 5.38%	4.02% 4.02%	3.72% 3.72%
Restricted Program (COLA) State Programs Special Education  Lottery (per ADA) Unrestricted per ADA	6.56% 6.56% \$170	5.38%	4.02% 4.02% \$170	3.72% 3.72% \$170
Restricted Program (COLA) State Programs Special Education  Lottery (per ADA) Unrestricted per ADA Unrestricted	6.56% 6.56%	5.38% 5.38% \$170	4.02% 4.02%	3.72% 3.72%
Restricted Program (COLA)  State Programs  Special Education  Lottery (per ADA)  Unrestricted per ADA  Unrestricted  Prop 98 per ADA	6.56% 6.56% \$170 \$5,123,763	5.38% 5.38% \$170 \$5,123,763	\$170 \$5,123,763	3.72% 3.72% \$170 \$5,123,763
Restricted Program (COLA)  State Programs  Special Education  Lottery (per ADA)  Unrestricted per ADA  Unrestricted  Prop 98 per ADA	6.56% 6.56% \$170 \$5,123,763 \$67	5.38% 5.38% \$170 \$5,123,763 \$67	\$170 \$5,123,763 \$67	3.72% 3.72% \$170 \$5,123,763 \$67
Restricted Program (COLA)  State Programs  Special Education  Lottery (per ADA)  Unrestricted per ADA  Unrestricted  Prop 98 per ADA  Restricted  Interest Rate	6.56% 6.56% \$170 \$5,123,763 \$67	5.38% 5.38% \$170 \$5,123,763 \$67	\$170 \$5,123,763 \$67	3.72% 3.72% \$170 \$5,123,763 \$67

#### Expenditures

	<u>2022-23</u>	2023-24	<u>2024-25</u>	<u>2025-26</u>
General Fund Contributions				
Special Education	As Budgeted	Plus \$6.6 million	Plus \$1.6 million	Plus \$1.5 million
Step, Column, and Longevity				
Incremental Cost	As Budgeted	\$2.7 million	\$2.8 million	\$2.8 million
Certificated	1.5%	1.5%	1.5%	1.5%
Classified	1.5%	1.5%	1.5%	1.5%
STRS and PERS Rates Increase	(Unrestricted)			
STRS New Rate	As Budgeted	\$0.4 million	\$0.4 million	\$0.4 million
PERS New Rate	As Budgeted	\$0.01 million	(\$0.01.million)	(\$0.01 million)
Health and Welfare Benefits (Un	restricted)			
Incremental Contributions	As Budgeted	\$4.2 million	\$4.7 million	\$5.1 million
Super Composite Rate	\$17,022			
Change in Teacher				
Staffing Growth (Decline)	As Budgeted*	(24)*	(36)*	(34)*

<sup>\*</sup>Reduction of FTE due to declining enrollment

## First Interim Assumptions Summary - Continued

	<u>2022-23</u>	2023-24	2024-25	<u>2025-26</u>		
Contributions to Statutory Benefi	Contributions to Statutory Benefits					
State Teachers Retirement System (STRS)	16.92%	19.10%	19.10%	19.10%		
Public Employee Retirement System (PERS)	22.91%	25.37%	25.20%	24.60%		
OASDI (Social Security for School Sector)	6.20%	6.20%	6.20%	6.20%		
Medicare	1.45%	1.45%	1.45%	1.45%		
State Unemployment Insurance (SUI)	0.50%	0.20%	0.20%	0.20%		
Workers' Compensation Rate	2.5412%	2.5412%	2.5412%	2.5412%		

## Section II Revenue Considerations

#### **Local Control Funding Formula (LCFF)**:

- The Local Control Funding Formula (LCFF) was adopted in the 2013-14 State Budget Act under Assembly Bill (AB) 97. With the implementation of the LCFF Model, the State permanently consolidated the 40 plus categorical programs with the base revenue limit to create a new funding base. In the initial year, Governor Brown established a plan for the model to be fully implemented over an eight-year period. As of 2018-19, LCFF is fully implemented at 100.00%.
- LCFF takes into consideration differentiated funding by grade spans. Targeted average-daily-attendance (ADA) allocations also include additional augmentations for the Grade Span Adjustment program for Career Technical Education (9-12 CTE).
- The funding formula establishes additional grants designated to improve or increase services to students of need.
- Compared to the prior funding model (Base Revenue Limit), the same principles apply in the LCFF Model with funding being tied to generated ADA, and funding is based on higher of current or prior year ADA total. The conventional method of projecting ADA consists of adjusting enrollment projections by prior year absenteeism rate. According to apportionment funding law, the higher number between the current and prior year ADA is used for LCFF funding purposes. Funded ADA for 2021-22 was 28,355 and funded ADA is projected at 27,881 for the current budget year.
- For the budget year, LCFF revenues are projected at \$403,239,321 million, an increase of \$44,614,366 million over the prior year. Components of revenues include the following:
  - ✓ \$129,384,452 million in property taxes (based on data provided by the Orange County Assessor's Office)
  - ✓ \$85,554,168 million from the Education Protection Account (EPA)

#### **Other Programs**:

- Unrestricted Lottery revenue (non-Proposition 20) is budgeted at \$5,123,763 million, a decrease of \$38,083 from prior year. Program funding is computed at \$170 per unit of annual ADA.
- Restricted Lottery revenue (Proposition 20) is budgeted at \$2,078,237 million, a increase of \$312,733 from prior year. Program funding is computed at \$67 per unit of annual ADA.
- Interest earnings are budgeted at \$1,350,000, assuming the following:
  - ✓ 2.85% interest rate on an average daily cash balance of \$124,429,063

## Section III Expenditure Considerations

#### Personnel Costs Additions/Deletions to Unrestricted General Fund

#### **Salary Calculations**:

Salary projections incorporate added costs for step, column, and longevity as follows:

Fiscal Year	Total Amount
2022-23	As Budgeted
2023-24	\$2.0M
2024-25	\$2.1M

#### **STRS and PERS Rates Increase**:

STRS New Rate	<b>2019-20</b> 17.10%	<b>2020-21</b> 16.15%	<b>2021-22</b> 16.92%	<b>2022-23</b> 19.10%	<b>2023-24</b> 19.10%	<b>2024-25</b> 19.10%	<b>2025-26</b> 19.10%
PERS New Rate	<b>2019-20</b> 19.721%	<b>2010-21</b> 20.70%	<b>2021-22</b> 22.910%	<b>2022-23</b> 25.37%	<b>2023-24</b> 25.20%	<b>2024-25</b> 24.60%	<b>2025-26</b> 24.60%

Increase for STRS for 2022-23 and 2023-24 is \$4.6 million and \$0.4 million respectively.

Increase for PERS for 2022-23 and 2023-24 is \$3.1 million and \$0.1 million respectively.

#### **Contribution for Health and Welfare Benefits**

■ In November 2022, the District reached a MOU with the five associations to maintain the super blend composite at \$17,702 for the 2023 cap.

#### **Noteworthy Expenditures in General Fund Unrestricted:**

- Restricted Routine Maintenance Account (RRMA) contribution is budgeted at \$14,260,656.
- Indirect support charges (charges to other programs and funds of the District):
  - ✓ Categorical Programs \$2,413,920

The District's indirect rate for 2022-23 is 5.56%. This rate is applicable for most categorical programs.

- Liability and property damage insurance in the General Fund is budgeted for \$3.7 million.
- Utility, postage, and other operating costs are budgeted at \$11.3 million. For the budget year, projections incorporated rate changes and demand charges. Telephone, postage, and internet are budgeted at \$437,000; natural gas for \$610,000; lights and power for \$5.1 million; waste disposal for \$756,500; and water for \$1.6 million.

#### **Contributions from the General Fund:**

- Contributions to restricted programs will increased from \$58.0 million to \$65.9 million, a difference of \$7.9 million.
- Contributions for Special Education are budgeted at \$51.5 million.

# Section IV Local Control Accountability Plan

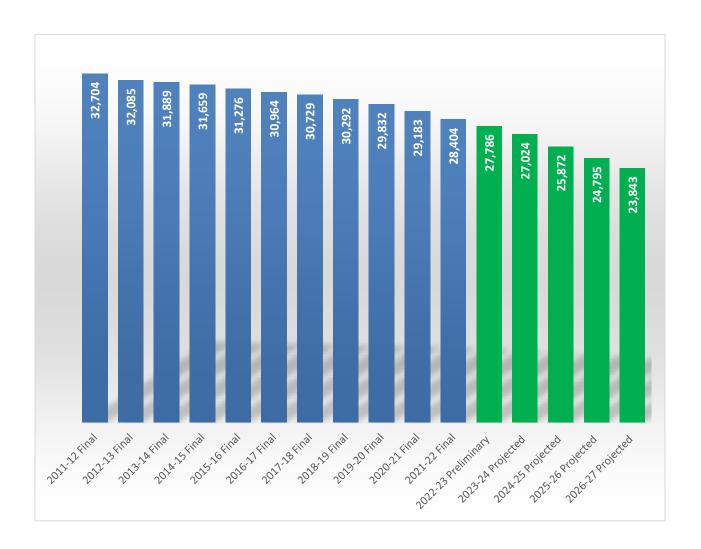
#### Overview:

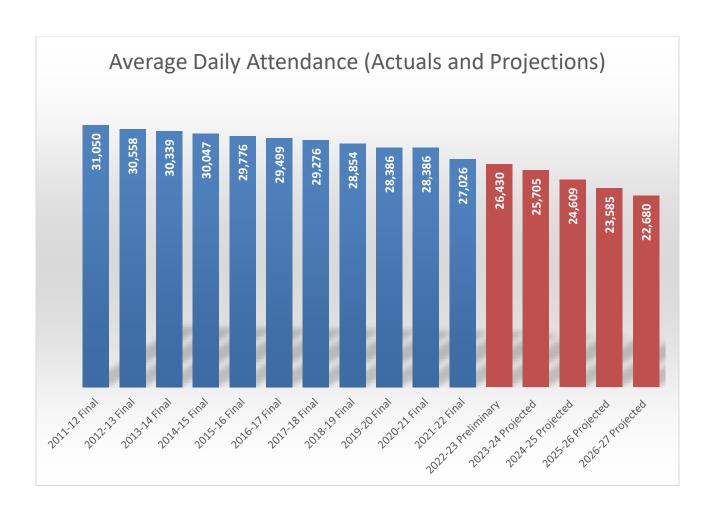
- The basis of the funding reform was to provide additional augmentations to base fund amounts specifically designated to increase and improve services for the students with the greatest needs. The Governor's policy goal was to simplify education funding while increasing accountability and transparency.
- Another component of the funding reform included the creation of supplemental and concentration grants that are designated to provide increased and improved services to low-income students, English learner students, and foster youths. The funding is tied to unduplicated pupil counts of respective populations. The Supplemental Grant provides a 20% stipend while the Concentration Grant generates an additional 65% stipend for the served population above 55%. The Supplemental and Concentration Grants are funded on a three-year rolling average of the number of students who are eligible for Free and Reduced Lunch, identified as Foster Youth, and/or English Language Learners. In 2022-23, AUHSD projects having 78.66% unduplicated students.
- Effective in 2014-15, Districts are now required under the new LCFF Model to adopt a
  Local Control Accountability Plan (LCAP) concurrently with the District's spending plan
  that complies with the State Priorities (8) as adopted by the State Board of Education.
  Accordingly, the LCAP will be approved at the June 16<sup>th</sup> Board Meeting.
- Integral feedback was gathered through survey instruments and a series of District meetings with various stakeholders. Consequently, the District's Strategic Plan was updated to integrate the following three goal areas in accordance with the State Board of Education:
  - ✓ All students will demonstrate college, career, and life readiness and success.
  - ✓ Provide meaningful educational engagement opportunities for all parents and families to advocate for all students.
  - ✓ Provide and nurture a safe, reflective, responsive, and positive school culture.

# Section V Financial Analysis

#### **Student Enrollment Trends:**

- The First Interim Report includes projections based on recent trends in enrollment and enrollment information from our feeder districts. Multi-year projections have been updated accordingly.
- Districts in Southern California started realizing a decline in student population as early as 2001-02. For Anaheim Union High School District, enrollment decline did not materialize until the 2009-10 fiscal year. There is a multitude of reasons for the enrollment decline. Primarily, the enrollment decline is due to charter schools, affordable housing, and lower birth rates.
- It is difficult to gauge when enrollment trends will stabilize. As shown on the chart on the previous page, the District is expected to realize declines in student enrollment through 2026-27. If the anticipated projections were to materialize, the cumulative decline in enrollment from 2011-12 to 2026-27 would reach a loss of 8,861 students.





#### **DEFERRED MAINTENANCE FUND (Fund 14)**

Cash Balance	\$ 8,809,299
Due From General Fund	-
Revenues	96,303
Expenditures	889
Budgeted Ending Balance	3,699,927

#### **GO BOND 2014 SERIES 2015 (Fund 24)**

Cash Balance	-
Revenues	26
Expenditures	1,439
Budgeted Ending Balance	1

#### **GO BOND 2014 SERIES 2018 (Fund 26)**

Cash Balance	-
Revenues	205
Expenditures	11,431
Budgeted Ending Balance	7

#### **GO BOND 2014 SERIES 2019 (Fund 27)**

Cash Balance	69,452,428
Revenues	1,354,895
Expenditures	2,251,684
Budgeted Ending Balance	1,836,897

#### **CAPITAL FACILITIES FUND (Fund 25)**

This fund contains the receipts from developer fees.

Cash Balance	11,804,020
Developer fees	1,164,586
Expenditures	61,906
Budgeted Ending Balance	1,220,132

#### **CAPITAL FACILITIES AGENCY RDA (Fund 45)**

Cash Balance	13,551,327
Due From General Fund	-
Revenues	253,391
Expenditures	2,213,158
Budgeted Ending Balance	9,810,595

#### **COUNTY SCHOOL FACILITIES FUND (Fund 35)**

This fund is being used to account for the state funds awarded for construction at school sites.

Cash Balance	67,110
Revenues	7,327,068
Expenditures	7,259,959
Budgeted Ending Balance	37,750

#### **SPECIAL RESERVE FUND (Fund 40)**

Cash Balance	36,524,830
Revenues	7,629,073
Expenditures	4,373
Budgeted Ending Balance	18,811,946

#### **SPECIAL RESERVICE 2017 COP PROJECT FUND (Fund 41)**

Cash Balance	702,174
Cash with Fiscal Agent	1,660,246
Revenues	2,454,086
Expenditures	9,590,306
Budgeted Ending Balance	6,361

#### SELF-INSURANCE FUND

WORKER'S COMPENSATION FUND (Fund 68)	
Cash Balance	84,029
Cash with Fiscal Agent 4	00,000
Revenues	4,157
Expenditures	5,322
Budgeted Ending Balance	59,325

HEALTH AND WELFARE FUND (Fund 69)	
Cash Balance	41,965,426
Due From General Fund	-
Cash with Fiscal Agent	2,800,000
Revenues	23,206,145
Expenditures	19,241,576

#### **CAFETERIA FUND (Fund 13)**

Budgeted Ending Balance

(as of September 30, 2022)	
Cash Balance	7,151,172
Revenues	5,797,801
Expenditures	4,712,194
Budgeted Ending Balance	11,714,741

<sup>\*</sup>Negative revenue is due to GASB 31 Unrealized Gain recorded June 30, 2022 reversed in current year.

35,249,580

# **Section VI District Reserves**

#### **Unrestricted Fund Balance:**

- The beginning fund balance for the budget year is \$148.1 million.
- The ending fund balance is projected to be \$172 million, an increase of \$23.9 million.
- Components of the fund balance are as follow:
  - ✓ Necessary reserve (non-spendable) for revolving cash account is \$155,000 and \$550,000 for warehouse inventory.
  - ✓ The State mandatory 3% Economic Uncertainty Reserve is earmarked at \$17.1 million.
  - ✓ The District has commitments budgeted at \$134.4 million.
  - ✓ The unassigned/unappropriated amount of the District reserves is budgeted at \$19.8 million.

#### **Restricted Fund Balance**:

- The District receives funding that is designated by the grantee to be utilized for a specific purpose. Generally, these funds are to supplement District Baseline Programs and cannot be used to pay for general operating costs. As part of the audit process, the District contracts with a certified public accountant firm to audit District accounting records to ensure compliance with guidelines from granting agencies.
- The Beginning Fund Balance is reported at \$23.5 million.
- The Ending Fund Balance is estimated to be \$96.2 million.

#### **Restricted for Economic Uncertainties**:

- Per Education Code Section 42124(a)(2)(B), districts that propose to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties (REU) must provide the following information:
- Minimum REU level required: \$17.1 million
- Amount of commitments ending fund balance: \$134.4 million
- Amount of unassigned ending fund balance: \$19.8 million

## Section VII Multi-Year Projections (2022-23, 2023-24, and 2024-25)

#### **Budget Assumptions for 2022-23:**

The projections are contingent using baseline data from 2021-22 plus relevant major changes itemized below.

#### **Revenue Revisions**

- Decline in funded ADA by 596
- Unduplicated pupil percentage 79.21%
- Unduplicated pupil percentage three year rolling average 78.66%
- COLA of 6.56% plus and augmentation of 6.28%

#### **Expenditure Revisions**

- Reduction of 25 FTE in certificated staffing, enrollment decline
- Cost increases for operating costs
  - $\checkmark$  Step increases for Step, Column, and Longevity for Certificated and Classified is 1.5%
  - ✓ Increase in STRS 16.92% to 19.1% and PERS rate of 22.910% to 25.37%
  - ✓ Increase 10% in Health and Welfare Benefits
- Added General Fund contributions
  - ✓ Special Education
  - ✓ Routine Repair & Maintenance

#### Reserve for Economic Uncertainty (REU)

- Minimum REU level required: \$17,132,032
- Amount of commitments of ending fund balance: \$129,151,682
- Amount of unassigned ending fund balance: \$25,077,827

#### **Budget Assumptions for 2023-24:**

The projections are contingent using baseline data from 2022-23 plus relevant major changes itemized below.

#### **Revenue Revisions**

- Decline in funded ADA by 762
- Unduplicated pupil percentage 79.21%
- Unduplicated pupil percentage three year rolling average 78.36%
- COLA of 5.38%

#### **Expenditure Revisions**

- Reduction of 24 FTE in certificated staffing, enrollment decline
- Cost increases for operating costs
  - ✓ Step increases for Step, Column, and Longevity 1.5% for Certificated and Classified
  - ✓ STRS rate (no increase) of 19.1% and an increase in the PERS of 25.37% to 25.20%
  - ✓ Increase 10% in Health & Welfare Benefits
- Added General Fund contributions
  - ✓ Special Education
  - ✓ Routine Repair & Maintenance

#### Reserve for Economic Uncertainty (REU)

- Minimum REU level required: \$17.3
- Amount of committed ending fund balance: \$109,606,374
- Amount of unassigned ending fund balance: \$18,125,273

#### **Budget Assumptions for 2024-25:**

The projections are contingent using baseline data from 2023-24 plus relevant major changes itemized below.

#### **Revenue Revisions**

- Decline in funded ADA by 1,152
- Unduplicated pupil percentage 79.20%
- Unduplicated pupil percentage three year rolling average 79.21%
- COLA of 4.02%

#### **Expenditure Revisions**

- Reduction of 36 FTE in certificated staffing, and enrollment decline
- Cost increases for operating costs
  - ✓ Step increases for Step, Column, and Longevity 1.5% for Certificated and Classified
  - ✓ STRS rate (no increase) of 19.1% and an increase in PERS rate of 25.37% to 25.2%
  - ✓ Increase 10% in Health & Welfare Benefits
- Added General Fund contributions
  - ✓ Special Education
  - ✓ Routine Repair & Maintenance

#### Reserve for Economic Uncertainty (REU)

- Minimum REU level required: \$16,235,684
- Amount of committed ending fund balance: \$113,340,039
- Amount of unassigned ending fund balance: \$16,828,345

#### **Projections for the General Fund:**

Summarized in the chart below is a recap of projected revenues, expenditures, and fund balance totals for the current year and subsequent three years. These totals incorporate revenues, expenditures, and reserves for the General Fund.

	ı	First Interim		Projected	Projected	Projected
		Report		2023-24	2024-25	2025-26
Beginning Fund Balance Audit Adjustment	\$	171,652,642	\$	268,308,880	\$ 208,144,255	\$ 192,177,961
Fund Balance	\$	171,652,642	\$	268,308,880	\$ 208,144,255	\$ 192,177,961
Annual Revenues (includes other financial sources)	\$	667,723,955	t t	516,233,815	\$ 523,387,581	\$ 528,006,430
Annual Expenditures (includes other financiar)	\$	571,067,717		576,398,440	\$ 539,353,875	\$ 553,204,040
Change in Fund Balance	\$	96,656,238		(60,164,625)		
	Ċ			, , ,		
Projected Ending Fund Balance	\$	268,308,880	\$	208,144,255	\$ 192,177,961	\$ 166,980,351
I. Unavailable Reserves:						
1) Non Spendable	<b>+</b>	155,000	<b>+</b>	1 5 5 000	± 155.000	ф 1FF 000
a. Revolving Cash b. Inventory	\$	155,000 550,000	\$ \$	155,000 550,000	\$ 155,000 \$ 550,000	\$ 155,000 \$ 550,000
c. Prepaid Expenses	\$	330,000	φ \$	330,000	\$ 330,000	\$ 330,000
2) Restricted Balances	\$	96,252,339	\$	62,399,542	\$ 45,068,891	\$ 27,441,959
3) Other Commitments	\$	134,407,265	\$	109,606,374	\$ 113,340,039	\$ 118,181,997
4) Assigned	\$	-	\$	-	\$ -	\$ -
II Total Unrestricted Fund Balance	\$	36,944,276	\$	35,433,339	\$ 33,064,031	\$ 20,651,395
1) Reserves for Economic Uncertainness (3%)	\$	17,132,032	\$	17,291,953	\$ 16,180,616	\$ 16,596,121
2) Available Reserves:	\$	19,812,244	\$	18,141,386	\$ 16,883,415	\$ 4,055,274
III Available Reserves (Unrestricted Funds)		3.47%		3.15%	3.13%	0.73%

# Section VIII Budget Stabilization Plan

#### **Overview**:

The 2016-17 Adopted Budget for Anaheim Union High School District (AUHSD) indicated that the District was engaged in a pattern of deficit spending that would result in a shortfall of \$8.6 million at the end of the 2019-20 fiscal year. Based on this projection, the Orange County Department of Education required that the District create a Budget Stabilization Plan as a part of its Second Interim Report in March 2017.

In the Fall of 2016, Cabinet engaged in a process to ascertain where reductions could be made. At a Principal's Meeting, an interactive process was done where principals and directors identified areas for preservation and areas for potential reduction. Each participant was then asked to designate which areas identified for reduction were most important to meet the goals for AUHSD. Cabinet then invited leadership from each of our associations to participate in this process.

Based upon the feedback from each of the stakeholder groups, the Budget Stabilization Plan was created indicating potential reductions in 2016-17 through 2022-23. This plan was presented to the Board of Trustees at a Board Study Session in February 2017, and adopted as a part of the Second Interim Report in March 2017.

The Budget Stabilization Plan should be viewed as a fluid document that provides a roadmap of needed reductions to allow AUHSD to move towards the implementation of a balanced budget. Based upon the budget assumptions for the upcoming years, AUHSD will need to begin the process of identifying future reductions to eliminate the projected structural deficit. At each budget update (Adopted Budget, First Interim Report, and Second Interim Report) the Budget Stabilization Plan will continue to be updated to indicate changes and progress towards reductions and presented to the Board of Trustees for review.

					ANAHE	IM UNION HIG	ANAHEIM UNION HIGH SCHOOL DISTRICT	TRICT			
					3700	FIRST II	FIRST INTERIM				
					20102	December	December 15, 2020	rran			
ltem	Progress II	Year of Implementation	2016-17 Savings	2017-18 Savings	2018-19 Savings	2019-20 Savings	2020-21 Savings	2021-22 Savings	2022-23 Savings	2023-24 Savings	Comments
Assistant Director of Maintenance and Operations		2016-17	No Savings		No Savings	No Savings	No Savings	No Savings	No Savings	No Savings	
Parl		2016-17	\$	မှ		$\vdash$		6 -	\$	\$	
l l		0000								0	restored position in 2018-19
Graphic Arts Technician Human Resources (Classified) Technician		2016-17	No Savings	No Savings	No Savings	No Savings	No Savings	No Savings	No Savings	No Savings	Kestored position in 2018
		2016-17	8	8 8	No Savings	No Savings	No Savings	No Savings	No Sa	No Sa	Added position in 2017-18
1/6 Teaching Assignments		2016-17	2	s			φ.		\$		
Teacher Overage (2) - Reduction at semester		2016-17		s							
Illuminate Software- EL only		2016-17	\$ 27,000	s ·	27,000	27,000	27,000	27,000			Made partial reduction
Technology Services Technician		2016-17	\$ 73,260	\$ 73,260	\$ 73,260 \$	_	3,260	_	\$ 73,260	\$ 73,260	Mode nortial radiation
Rolltine Restricted Maintenance funding		2016-17	-	9 69.	30,230	30,230	30,230	06,200			Wade partial reduction
Senior Administrative Assistant (Facilities)		2016-17	-	+	91.199	95.739	100.717	102.859	\$ 102.859	\$ 102.859	
Senior Administrative Assistant (Superintendent's)		2016-17		<del>6</del>	93,765	95,489	96,939	\$ 97,998	\$ 97,998	\$ 97,998	
Aeries Analytics		2017-18	ج		16,000	16,000	16,000	16,000	\$ 16,000	\$ 16,000	
Performing Arts Supervisor		2017-18	ج	\$ 127,670	130,215	132,760	135,405	136,107	136,107		$\neg$
Counselors (1)		2017-18	ج		119,130	-	\$ 129,676	129,676			
Custodial Positions (2)		2017-18		\$ 172,075	175,289	1/8,646	181,970	183,990	183,990	\$ 183,990	
District Atrietic Director		2017-18	Р	4 122 550	124 220	105 801	126 762	126 762	126 762	4 126 762	Residied position to 100%
District Bilingual Instructional Aide - Korean		2017-18									Added Vietnamese Instructional Aide
Fitnessgram		2017-18	ج	\$ 15,000	15,000	15,000	15,000	15,000	\$ 15,000	\$ 15,000	
OC Human Relations Contract		2017-18	ج		50,000	50,000	50,000	50,000	50,000		Charged \$50,000 to One-Time Funding for 2017-18
Printer Fleet (20%)		2017-18	ج		000'09	60,000	60,000	000,09	000'09		
Program Support Secretary (Special Programs)		2017-18			86,703	88,267	90,249	92,797	92,797		
Professional Development Allowances (SYS) Credential Technician (Certificated)		2017-18	, , Д	\$ 10,000 \$ 66,286	67 430	4 10,000	50000	4 10,000	4 10,000	4 10,000	Fliminated 12 mos position and increased from 9 mos to 11 mos
ILC Working Conference Periods		2017-18	•		2 .	20 -		2 -			Eliminated
Classified Substitutes		2017-18	- \$		55,000	55,000	55,000	55,000	\$ 55,000	\$ 55,000	
Secretary (Ed Division)		2017-18			93,029	-	3,270		\$ 96,738		
Innovation Grants		2017-18	· •	\$ 100,000	100,000	100,000	100,000	100,000	\$ 100,000	\$ 100,000	
Licensed Vocational Nurse		2017-18			- 2 000 6	2 050 224	- 070 056	- 070 056	- 070 056		Added two LVNs 6 hours/9 months positions
MISS-Teachers (19)		2017-18	Р	\$ 2,083,093	3,007,095	5,052,534	5,073,956	5,073,956	3,073,956	\$ 5,073,956	
		2017-18	9		· · · · ·	- ,	-,200	+-		÷ +	Savings not realized
EL Program Administrator		2017-18	- 9		58,288	59,307	962'09	62,101	62,101	\$ 62,101	
Translation/Interpretation Overtime		2017-18	- \$		15,000	15,000	15,000	15,000	15,000	\$ 15,000	
Language Network Services		2017-18	, <del>С</del>			15,000	_	15,000	15,000		
Site and District Budget		2017-18	· •	\$ 200,000	200,000	200,000	200,000	200,000	\$ 200,000	\$ 200,000	
		2017-10	·		000,000	000,000	100,000	000,000	000,000	000,000	
	+										
Classified Site Support Staff (6)		2017-18	- \$		207,712				-	- \$	Reduced number of positions from 10 to 6
Site Beautification		2017-18	- \$		100,000	100,000	100,000	100,000	100,000	\$ 100,000	
Secretary (Special Education)		2017-18			89,315	90,977	92,357	94,235	94,235		
Site Technician Teacher Overstaffing (12)		2017-18	· ·	\$ 100,516	\$ 102,419		\$ 106,305	\$ 106,833	\$ 106,833	\$ 106,833	
Transfer of Salaries to Measure H - shift		2017-18			288 961	297 901	303 590	305 190	305 190		
Transportation Overtime		2017-18			45,000	45,000	45,000	45,000	45,000		
				l	ł						

#tion Savings			Year of	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	
Oct. 2018-19       \$       .       \$       .       \$       145,183       \$         2019-20       \$       .	ltem	Progress	Implementation	Savings	Savings	Savings	Savings	Savings	Savings	Savings	Savings	Comments
2019-20	Distriction Distriction		04000				6	++	$\rightarrow$	750.767	737 000	
2019-20 \$ - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 -	DIVISION DIFECTOR		Oct. 2016-19				A 6	4,777	A 6	704,777		The state of the s
2019-20 \$ \$ \$ \$  2019-20 \$ \$ \$  2019-20 \$ \$ \$  2019-20 \$ \$ \$  2019-20 \$ \$ \$  2020-21 \$ \$ \$  2020-21 \$ \$ \$  2020-21 \$ \$ \$  2020-21 \$ \$ \$  2020-21 \$ \$ \$  2020-21 \$ \$ \$  2020-21 \$ \$ \$  2020-21 \$ \$ \$  2020-21 \$ \$ \$  2020-21 \$ \$ \$  2020-22 \$ \$ \$  2020-23 \$ \$ \$  2020-24 \$ \$ \$  2021-22 \$ \$ \$  2021-22 \$ \$ \$  2021-22 \$ \$ \$  2021-22 \$ \$ \$  2021-22 \$ \$ \$  2021-22 \$ \$ \$  2021-22 \$ \$  2021-22 \$ \$  2021-22 \$ \$  2021-22 \$ \$  2021-22 \$ \$  2021-22 \$ \$  2021-22 \$ \$  2021-22 \$ \$  2021-22 \$ \$  2021-23 \$ \$  2021-24 \$ \$  2021-25 \$ \$  2021-25 \$ \$  2021-25 \$ \$  2021-26 \$ \$  2021-27 \$ \$  2021-27 \$ \$  2021-28 \$ \$  2021-29 \$ \$  2021-20 \$	nior Administrative Assistant (Ed Division)		Oct. 2018-19			Э	·	Э	·	·	·	Expense snitted to Supplemental/Concentration grant funding
2019-20 \$				l e	•	€	•	•	•		ŧ	
2019-20 \$ \$ \$ \$ 5	stodian (5)		2019-20					٠ ج	٠			Eliminated positions from reductions
2020-21 \$ - \$ - \$ - \$ - \$  2020-21 \$ - \$ - \$  2020-21 \$ - \$ - \$  2020-21 \$ - \$ - \$  2020-21 \$ - \$ - \$  2020-21 \$ - \$ - \$  2020-21 \$ - \$ - \$  2020-21 \$ - \$ - \$  2020-21 \$ - \$ - \$  2020-21 \$ - \$ - \$  2020-21 \$ - \$ - \$  2020-21 \$ - \$ - \$  2020-21 \$ - \$ - \$  2020-21 \$ - \$ - \$  2020-21 \$ - \$ - \$  2020-21 \$ - \$ - \$  2020-22 \$ - \$ - \$  2020-23 \$ - \$ - \$  2020-24 \$ - \$ - \$  2020-25 \$ - \$ - \$  2020-27 \$ - \$ - \$  2021-22 \$ - \$  2021-22 \$ - \$	sson Design Coach (19) (8 FTE's)		2019-20					s ·	so ·		· \$	
2020-21       \$       - </td <td></td> <td></td> <td>2019-20</td> <td></td> <td></td> <td><del>У</del></td> <td></td> <td>-</td> <td>2 \$ 191,962</td> <td>\$ 191,962</td> <td>\$ 191,962</td> <td>Reduction postponed from 2018-19 to 2019-20</td>			2019-20			<del>У</del>		-	2 \$ 191,962	\$ 191,962	\$ 191,962	Reduction postponed from 2018-19 to 2019-20
2020-21       \$       - </td <td></td>												
2020-21       \$       - </td <td>unselor (1)</td> <td></td> <td>2020-21</td> <td>٠ <del>ده</del></td> <td></td> <td>· \$</td> <td></td> <td>99,01</td> <td>99,016</td> <td>\$ 99,016</td> <td>\$ 99,016</td> <td>Reduction postponed from 2018-19 to 2020-21</td>	unselor (1)		2020-21	٠ <del>ده</del>		· \$		99,01	99,016	\$ 99,016	\$ 99,016	Reduction postponed from 2018-19 to 2020-21
2020-21       \$       - </td <td>unselor (1)</td> <td></td> <td>2020-21</td> <td></td> <td></td> <td></td> <td></td> <td>99,01</td> <td>6 \$ 99,016</td> <td>99,016</td> <td>\$ 99,016</td> <td>Reduction postponed from 2019-20 to 2020-21</td>	unselor (1)		2020-21					99,01	6 \$ 99,016	99,016	\$ 99,016	Reduction postponed from 2019-20 to 2020-21
2020-21       \$       -       -       \$       -       \$ </td <td>sistant Principal Senior High School (1)</td> <td></td> <td>2020-21</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>289,353</td> <td>\$ 289,353</td> <td></td>	sistant Principal Senior High School (1)		2020-21							289,353	\$ 289,353	
2020-21	sistant Principal Junior High School (2)		2020-21					\$ 335,113	დ <del>ა</del>	332,970		
2020-21     \$     -     \$     -     \$       2020-21     \$     -     \$     -     \$     -     \$       2020-21     \$     -     \$     -     \$     -     \$       2020-21     \$     -     \$     -     \$     -     \$       2020-21     \$     -     \$     -     \$     -     \$       2020-21     \$     -     \$     -     \$     -     \$       2020-21     \$     -     \$     -     \$     -     \$       2020-21     \$     -     \$     -     \$     -     \$       2021-22     \$     -     \$     -     \$     -     \$       2021-22     \$     -     \$     -     \$     -     \$       2021-22     \$     -     \$     -     \$     -     \$       2021-22     \$     -     \$     -     \$     -     \$       2021-22     \$     -     \$     -     \$     -     \$       2021-22     \$     -     \$     -     \$     -     \$       2021-22     \$     -     \$     -     \$ <td>letic Field Worker (1)</td> <td></td> <td>2020-21</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td><del>s</del></td> <td>\$ 95,594</td> <td>\$ 95,594</td> <td></td>	letic Field Worker (1)		2020-21						<del>s</del>	\$ 95,594	\$ 95,594	
2020-21	andance Secretaries (2)		2020-21						<b>⇔</b>	121,381	\$ 121,381	
2020-21	endance Secretary Bilingual (1)		2020-21						s	76,663		Reduction moved from December 2021 to October 2020
2020-21 \$ - \$ - \$ - \$ 5 - \$ 8	intenance Service Worker (1)		2020-21						ઝ	93,036		
2020-21 \$ - \$ - \$ - \$ 5 - \$ 5 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	ounds Worker (1)		2020-21					53,87	S	81,869		
(1) 2021-22 \$ - \$ - \$ - \$ 6 (1) \$ (1) \$ (2) -22 (1) \$ - \$ 6 (1) \$ (1) \$ (2) -22 (1) \$			2020-21						S	52,097		Reduction moved from December 2021 to October 2020
(1) 2021-22 \$ - \$ - \$ - \$ 5 (1) \$ 2021-22 \$ 5 (1) \$ 2021-22 \$ 5 (1) \$			2020-21					\$ 457,111	1 \$ 618,904	\$ 618,904	\$ 618,904	618,904 Reduction moved from December 2021 to October 2020
(1) 2021-22 \$ - \$ - \$ - \$ 5   \$ 5												
(1) 2021-22 \$ - \$ - \$ - \$ - \$ 6			0000			E			£	£		Dodination and females 0040 of 00
(1) 2021-22 \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	metic ried Worker (1)		2021-22						400,034	92,284	7	95,594   Reduction postponed from 2019-20 to 2021-22
2021-22 \$ - \$ - \$ - \$ - \$ 8 - \$ \$ \$ - \$ \$ - \$ \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ - \$ \$ \$ - \$ \$ \$ - \$ \$ - \$ \$ \$ - \$	unselor (1)		2021-22					, Θ <del>U</del>		466.485	466.485	123,070   Neduction postponed from 2020-21 to 2021-22
2021-22 \$ . \$ . \$ . \$ . \$ . \$ \$ . \$ \$ . \$ \$ . \$ \$ . \$ \$ . \$ \$ . \$ \$ . \$ \$ . \$ \$ . \$	ice Assistant (1)		2021-22					· •		60,544		Additional 1 positions are included with "Other Classified Support Staff".
\$ - \$ - \$ - \$   \$   \$   \$   \$   \$   \$												reduction reinstated from January 1, 2019 - December 31, 2021.
2,453,716 \$ 7,323,349 \$ 7,707,299 \$	mpus Aides (1)		2021-22					\$	\$ 26,049	\$ 52,097	\$ 52,097	
2,453,716 \$ 7,323,349 \$ 7,707,299 \$												reduction reinstated from January 1, 2019 - December 31, 2021.
2,453,716 \$ 7,323,349 \$ 7,707,299 \$												
2,453,716 \$ 7,323,349 \$ 7,707,299 \$												
2,453,716 \$ 7,323,349 \$ 7,707,299 \$					_				-+			
					-		₩.	6 \$ 9,448,405	5 \$ 10,321,739	\$ 10,378,059	\$ 10,378,059	
								Total	\$ 45,080,024	\$ 53,004,367	\$ 56,059,077	

# **Section IX State Forms**

#### Anahelm Union High Orange County

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

	Signed:	Date:
	District Superintendent or Designee	
NOTICE O	F INTERIM REVIEW. All action shall be taken on this report during a regular or a	uthorized special meeting of the governing board.
To the Cou	inty SuperIntendent of Schools:	
TH	his interim report and certification of financial condition are hereby filled by the g	overling board of the school district. (Purauant to EC Section 42131)
	Meeting Date: December 13, 2022	Signed:
		President of the Governing Board
CERTIFICA	ATION OF FINANCIAL CONDITION	
х	POSITIVE GERTIFICATION	
	As President of the Governing Board of this school district, I certify that the current flacel year and subsequent two fiscal years.	pased upon current projections this district will meet its financial obligations for
	QUALIFIED CERTIFICATION	
	As President of the Governing Board of this school district, I certify that if for the current fiscal year or two subsequent fiscal years.	pased upon current projections this district may not meet its financial obligations
	NEGATIVE CERTIFICATION	
	As President of the Governing Board of this school district, I certify that I obligations for the remainder of the current fiscal year or for the subsequent	based upon current projections this district will be unable to meet its financial ent fiscal year.
C	Confact person for additional information on the interim report:	
	Name: Karen Orr	Telephone: 714-999-5677

#### 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	STANDAROS		Mot	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.	×	
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.	х	
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.	×	
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 Benefils	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.		х
ва	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.		х
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.		×
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and mejor maintenance account (l.e., restricted maintenance account).	x	
8	Deficit Spending	Unrestricted defloit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		x
9в	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	х	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	х	T
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	х	
SUPPLEMENTA	AL INFORMATION		No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compilance reviews) occurred since budget adoption that may impact the budget?	×	
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	

#### Anaheim Union High Orange County

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

53	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 confingent on resuthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	x	
S6	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 ourrent or two subsequent fiscal years?		x
UPPLEMENT	TAL INFORMATION (continued)		No	Yes
\$6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		Х
		<ul> <li>If yes, have annual payments for the current or two aubsequent fiscally ears increased over prior year's (2021-22) annual payment?</li> </ul>	х	yy y y y y y y y y y y y y y y y y y y
		<ul> <li>If yes, will funding sources used to pay tong-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?</li> </ul>	x	
<b>87a</b>	Postemployment Banefits 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	
97b	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 all first Interim projections, are salary and benefit negotiations still unsettled for:		
		Certiffcated? (Section S8A, Line 1b)		x
		· Classified? (Section S8B, Line 1b)		X
		Management/supervisor/confidential? (Section SSC, Line 1b)		Х
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargeining agreement(s) for:		
		Certificated? (Section S8A, Line 3)	X	
		Classified? (Section S8B, Line 3)	n/a	
89	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?	х	
DDITIONAL	FISCAL INDICATORS		No	Yes
A1	Negative Cash Flow	On cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	х	
A2	Independent Position Control	is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	is annolment decreasing in both the prior and current fiscal years?		х
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	
<b>A</b> 5	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?	х	
A7	Independent Financial System	is the district's (inancial system independent from the county office system?	Х	
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(e).	х	
А9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	х	
	1			·/

#### 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	385,316,386.00	386,316,386.00	83,040,701.35	403,239,321.00	17,922,935.00	4.7%
2) Federal Revenue		8100-8299	450,000.00	450,000.00	79,859.90	450,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,026,516.00	8,026,516.00	961,163.68	12,198,587.00	4,172,071.00	52.0%
4) Other Local Revenue		8600-8799	6,781,809.00	6,781,809.00	4,679,972.94	6,596,748.00	(185,061.00)	-2.7%
5) TOTAL, REVENUES			400,574,711.00	400,574,711.00	88,761,697.87	422,484,656.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	130,255,402.00	130,255,402.00	38,940,673.13	138,586,285.00	(8,330,883.00)	-6,4%
2) Classified Salaries		2000-2999	41,909,799.00	41,909,799.00	9,461,817.64	44,594,871.00	(2,685,072,00)	-6.4%
3) Employee Benefits		3000-3999	92,169,637.00	92,169,637.00	23,226,428.62	95,384,697.00	(3,215,060.00)	-3.5%
4) Books and Supplies		4000-4999	18,071,282.00	18,071,282,00	2,929,029.13	18,633,545.00	(562,263,00)	-3.1%
<ol> <li>Services and Other Operating Expenditures</li> </ol>		6000-5999	20,285,318.00	20,285,318.00	9,574,078.72	20,303,175.00	(17,857,00)	-0.1%
6) Capital Outlay		6000-6999	1,909,200.00	1,909,200.00	209,059.89	2,034,200,00	(125,000.00)	-6.5%
7) Other Outgo (excluding Transfers of indirect Costs)		7100-7299 7400-7499	12,509,067.00	12,509,067.00	1,793,876.00	13,217,824.00	(708,757.00)	-5.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,249,830.00)	(2,249,830.00)	0.00	(2,413,920.00)	164,090.00	-7.3%
9) TOTAL, EXPENDITURES		314,859,875.00	314,859,875.00	86,134,963.13	330,340,677.00			
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			85,714,836.00	85,714,836.00	2,626,734.74	92,143,979,00		
D. OTHER FINANCING SOURCES/USES	•							
1) Interfund Transfers								all the same of th
a) Transfers In		8900-8929	00,0	0.00	0,00	0.00	0.00	0.09
b) Transfers Out		7600-7629	2,300,000.00	2,300,000.00	(124,517.54)	2,300,000.00	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	(63,619,263.00)	(63,619,263,00)	0.00	(65,918,591.00)	(2,299,328.00)	3.6
4) TOTAL, OTHER FINANCING SOURCES/USES			(65,919,263.00)	(65,919,263.00)	124,517.54	(68,218,591.00)	Company of the Compan	And the second s
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,795,573.00	19,795,573.00	2,761,252.28	23,925,388.00		
F. FUND BALANCE, RESERVES					Control of the contro			
1) Beginning Fund Balance					The second secon	145 44: :== :=		
a) As of July 1 - Unaudited		9791	145,994,008.00	145,994,008.00	The state of the s	148,141,153.00		1.5
b) Audit Adjustments		9793	0.00	0,00	The second of the Amagement, a principle of the Second of	0,00		0.0
c) As of July 1 - Audited (F1a + F1b)			145,994,008.00	145,994,008.00	A STATE OF THE PROPERTY OF THE	148,141,153,00		
d) Other Restatements		9795	0,00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)		145,994,008.00	145,994,008.00		148,141,153,00		The second secon	
2) Ending Balance, June 30 (E + F1e)		165,789,581.00	165,789,581,00	I medit digunale et autoria de la Maria del Maria del Maria de la Maria de la Maria de la Maria del Maria de	172,066,541.00		The Control of Control	
Components of Ending Fund Balance					The bid district of the second			
a) Nonspendable				4,000	The second secon	1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	Property of the Control of the Contr	
•			155,000,00	155,000,00	B	155,000.00	Reserved to the second	
Revolving Cash		9711	,,-,,		Conference on the second of th	<b></b>		
•		9711 9712 9713	550,000.00	550,000.00		550,000.00 0.00	The state of the s	The state of the s

California Dept of Education SACS Financial Reporting Software - SACS V2 File: Fund-Al, Version 2

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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		0.00		0.00		The State of the S
c) Committed					The product of the pr	And the second s	A SECOND CONTRACT OF THE CONTR	
Stabilization Arrangements		9750	0.00	0.00		0.00	The second secon	A TOTAL OF A TOTAL AND A STORY OF THE PROPERTY
Other Commitments		9760	128,997,367.00	128,997,367.00		134,407,265.00		
PERS Increase	0000	9760				87,172.00	The state of the s	forth and of a school of a first and a garage of a gar
STRS Increase	0000	9760				92,757.00	The second secon	
Benefits for Classified Summer Assistance	0000	9760			A Design of the Control of the Contr	304, 170.00		The state of the s
Reserve for CNG Fueling Station	0000	9760				500,000.00		
School Site Carry over	0000	9760				1,061,770.00	Philipping of the second of th	A STATE OF THE STATE OF T
Reserve for Bus Leasing	0000	9760			The second secon	2,358,000,00		
Technology Setaside	0000	9760				4,800,000.00		
Supplemental/Concentration Carry ov er	0000	9760			The second secon	5,071,364.00		And it is the first and a record of the property of the proper
Facilities Project (Cypress HS)	0000	9760				14,000,000.00	Children and Child	
Facilities Project Escalation	0000	9760				15,000,000.00		
Additional 3% Reserve	0000	9760				17,132,032.00	Angelia de Sagaran de	
Pension Investment	0000	9760				30,000,000.00		Marie 19 19 19 19 19 19 19 19 19 19 19 19 19
Facilitles Projects (Cook Auditorium, Magnolla Pool, Katella Pool)	0000	9760			The second secon	44,000,000.00		A Tributa benderation of the many of the control of
d) Assigned					with 1 shifts or toward build field field problems on 2 shifts on 4 shifts of 2 shifts on			
Other Assignments		9780	0.00	0.00	Company of the promoting of the promotin	0,00		A company of the fact of the company
e) Unassigned/Unappropriated					And I fig. of your consequence of the consequence o			
Reserve for Economic Uncertainties		9789	16,441,709.00	16,441,709.00		17,132,032,00	And the second s	
Unassigned/Unappropriated Amount		9790	19,645,505.00	19,645,505.00	Carl And Carlotte Control of the Carlotte Control of t	19,822,244.00	A CONTROL OF THE CONTROL OF T	
LCFF SOURCES							THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.	and a Whitehold on She Aleman
Principal Apportionment								
State Aid - Current Year		8011	210,280,073.00	210,280,073,00	63,021,216.00	188,300,590.00	(21,979,483.00)	-10,6
Education Protection Account State Aid -		2010	ACCEPTAGE OF THE PARTY OF THE P			***		
Current Year		8012	49,357,233.00	49,357,233.00	22,992,455.00	85,554,168.00	36,196,935.00	73.3
State Aid - Prior Years		8019	0.00	0.00	0.00	0,00	0.00	0.0
Tax Rellef Subventions								
Homeowners' Exemptions		8021	338,636.00	338,636.00	0.00	355,420.00	16,784.00	5,0
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	73,296,622.00	73,296,622.00	0,00	79,587,960,00	6,291,338.00	8.6
Unsecured Roll Taxes		8042	2,334,723.00	2,334,723.00	1,084,129.60	2,252,665,00	(82,058.00)	-3.E
Prior Years' Taxes		8043	1,176,073.00	1,176,073.00	1,266,549,06	1,316,663.00	140,590.00	12.0
Supplemental Taxes		8044	3,106,882.00	3,106,882.00	2,154,244.69	3,910,280.00	803,398.00	26,9
Education Revenue Augmentation Fund (ERAF)		8045	35,512,976,00	35,612,976.00	2,522,107.00	32,132,525.00	(3,380,461,00)	-9,6
Community Redevelopment Funds (SB 617/699/1992)		8047	9,913,168.00	9,913,168,00	0.00	9,900,610.00	(12,558.00)	-0.
Penaities and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0
						annum		
Miscellaneous Funds (EC 41604)						İ	1	1
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0

California Dept of Education SACS Financial Reporting Software - SACS V2

File: Fund-Al, Version 2

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			385,316,386.00	385,316,386.00	83,040,701.35	403,310,881.00	17,994,495.00	4.7%
LCFF Transfers								***************************************
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	(71,560.00)	(71,560.00)	New
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			385,316,386.00	385,316,386.00	83,040,701.35	403,239,321.00	17,922,935.00	4.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	450,000.00	450,000.00	79,859.90	450,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			450,000.00	450,000.00	79,859.90	450,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement						te in each		
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319					No.	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other State Apportionments - Current Year	All Other	8311	1,617,000.00	1,617,000.00	877,561.00	1,617,000.00	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	<b>2</b> 0,00	0.00	0.00	0.00	The second section of the secti	A Company of the Comp
Mandated Costs Reimbursements		8550	1,566,238,00	1,565,238.00	0.00	1,485,886.00	(79,352,00)	-5,1%
Lottery - Unrestricted and Instructional Materials		8560	4,744,278.00	4,744,278.00	83,602.68	5,123,763.00	379,485.00	8.0%
Tax Rellef Subventions						The second secon	Charles of the Control of the Contro	
Restricted Levies - Other					The second of the second page 1 to the second page 1 to the second page 2 to the second page 2 to the second page 3 to the second page	The second secon		
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	The second secon	Company of the compan
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	per se de active per est la martina de la ma					
Charter School Facility Grant	6030	8590	The second section of the second section section of the second section			Control of the Contro	A STATE OF THE PARTY OF T	And the second s
Career Technical Education Incentive Grant Program	6387	8590						Committee (Committee Committee Commi
Drug/Alcohol/Tobacco Funds	6650, 6690 <b>,</b> 6695	8590			The property of the property o			A company of the comp
California Clean Energy Jobs Act	6230	8590			And the second second second	A STATE OF THE PROPERTY OF THE	Programmer of the control of the con	
Specialized Secondary	7370	8590	Principal of the part of the p			The second secon	The state of the s	
American Indian Early Childhood Education	7210	8590				A STATE OF THE PARTY OF T	Control of the Contro	
All Other State Revenue	All Other	8590	100,000.00	100,000,00	0,00	3,971,938.00	3,871,938.00	3,871.9%
TOTAL, OTHER STATE REVENUE			8,026,516.00	8,026,516,00	961,163.68	12,198,587.00	4,172,071.00	52.0%
OTHER LOCAL REVENUE			The second secon		The second secon	The state of the s	The second secon	
Other Local Revenue				Professional Control of Control				The state of the s
County and District Taxes			straint and the second	DY make a service of the control of		and the second s	The second secon	
Other Restricted Leviles			AND THE CONTRACT OF THE CONTRA	Without the Control of the Control o				
Secured Roll		8615	0.00	0.00	0.00	0.00	Control of the Contro	
Unsecured Roll		8616	0,00	0.00	0,00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0,00	And the second s	
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		8626	0.00	0,00	0.00	0.00		and beautiful of the control of the
Penaities and Interest from Delinquent Non-LCFF Taxes		8629	0,00	0.00	0,00	0.00	The second secon	The second secon
Sales			and the second second second second	Marie Committee				
Sale of Equipment/Supplies		8631	20,000.00	20,000.00	5,414,94	20,000.00	0,00	0.09
Sale of Publications		8632	5,000,00	5,000.00	0.00	5,000.00	0.00	0.09
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	0.09
Leases and Rentals		8650	247,140,00	247,140,00	188,804,00	247,140,00	0.00	0.09
Interest		8660	1,350,000.00	1,350,000,00	364,801,74	1,350,000.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	2,258,521.03	0.00	0.00	0.09
Fees and Contracts				www.masaumolii.aumww.maiii.a	**************************************			
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.09

California Dept of Education SACS Financial Reporting Software - SACS V2 File: Fund-AI, Version 2

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Non-Resident Students		8672	0.00	0,00	(27,952,00)	0,00	0.00	0.0%
Transportation Fees From Individuals		8675	700,000.00	700,000.00	294,606.50	700,000.00	0.00	0.0%
Interagency Services		8677	319,750,00	319,750.00	159,875,00	319,750.00	0.00	0.0%
Mitigation/Developer Fees		8681	0,00	0,00	0,00		0.00	0.0%
All Other Fees and Contracts		8689	0.00	0,00	0,00	0.00	0.00	0,0%
Other Local Revenue								·····
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0,00	0.00	0,0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0,00		**************************************
All Other Local Revenue		8699	4,139,919.00	4,139,919.00	1,437,901.73	3,964,858.00	(185,061.00)	-4.5%
Tultion		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			English of the state of the sta				The same of the sa	A CONTRACTOR OF THE STATE OF TH
Special Education SELPA Transfers			Committee of the Commit			The second secon	The rest of the term of the te	A STATE OF THE PARTY OF T
From Districts or Charter Schools	6500	8791	production of the second of th		And the second of Policia And Second of Poli		The second secon	
From County Offices	6500	8792	The first problem of the control of	A THE STATE OF THE				
From JPAs	6500	8793	A company of the comp				A STATE OF THE PROPERTY OF THE	The second secon
ROC/P Transfers			death or could be for 1 for the Property of the County of	The second secon	A CONTROL OF THE PROPERTY OF T			
From Districts or Charter Schools	6360	8791	and provide the second of the		The second secon	The state of the s		
From County Offices	6360	8792	The second secon			The second secon		
From JPAs	6360	8793	and the second property of the second propert	The second secon	The second secon			
Other Transfers of Apportionments						an in produced a transmitter of a state of the state of t	na Barthagain ag ghelad a manaisteoi jeo dhlianna a manaiste a na dhinn	eng terminal national recommendation and a second
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			6,781,809.00	6,781,809.00	4,679,972.94	6,596,748.00	(185,061,00)	-2.7%
TOTAL, REVENUES			400,574,711.00	400,674,711.00	88,761,697.87	422,484,656.00	21,909,945.00	5.5%
CERTIFICATED SALARIES		····					, , , , , , , , , , , , , , , , , , ,	
Certificated Teachers' Salaries		1100	106,874,952.00	106,874,952.00	31,160,974,11	114,987,653,00	(8,112,601,00)	-7.6%
Certificated Pupil Support Salaries		1200	10,904,181.00	10,904,181,00	3,770,026.18	11,122,463.00	(218, 282, 00)	-2,0%
Certificated Supervisors' and Administrators' Salaries		1300	11,876,218.00	11,876,218.00	3,812,655.68	11,876,218.00	0.00	0.0%
Other Certificated Salaries		1900	600,051.00	600,051,00	207,017.16	600,051,00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			130,255,402.00	130,255,402,00	38,940,673.13	138,586,285.00	(8,330,883.00)	-6.4%
CLASSIFIED SALARIES	THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PERSON AND ADDRESS OF THE PERSON ADDRESS OF THE PE							
Classified Instructional Salaries		2100	3,520,741.00	3,520,741.00	576,396.67	3,718,585.00	(197,844.00)	-5.6%
Classified Support Salaries		2200	19,635,815,00	19,635,815.00	4,341,356,24	20,842,877.00	(1,207,062.00)	-6.1%
Classified Supervisors' and Administrators' Salaries		2300	2,815,018.00	2,815,018.00	762,870.43	2,920,413.00	(105,395.00)	-3.7%
Clerical, Technical and Office Salaries		2400	15,938,225.00	15,938,225.00	3,781,194,30	17,112,998.00	(1,174,771,00)	-7.4%
Other Classifled Salaries	•	2900	0.00	0.00	0.00	0,00	0.00	0,0%
TOTAL, CLASSIFIED SALARIES			41,909,799.00	41,909,799.00	9,461,817.64	44,594,871.00	(2,685,072.00)	-6.4%
EMPLOYEE BENEFITS		·	THE STATE OF THE S					
STRS		3101-3102	24,878,782.00	24,878,782.00	4,087,446.00	26,123,048,00	(1,244,266.00)	-5.0%
PERS		3201-3202	10,632,516,00	10,632,516,00	2,305,145.69	11,729,555.00	(1,097,039.00)	-10.39
OASDI/Medicare/Alternative		3301-3302	5,094,803.00	5,094,803,00	1,301,660.45	5,504,683.00	(409,780.00)	-8.09
Health and Welfare Benefits		3401-3402	42,247,454.00	42,247,454.00	12,587,832.10	42,294,705.00	(47,251.00)	-0.19

California Dept of Education SACS Financial Reporting Software - SACS V2

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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)
Unemployment Insurance		3501-3502	860,826.00	860,826.00	164,792.36	916,185,00	(54,359.00)	-6.3%
Workers' Compensation		3601-3602	4,376,062.00	4,375,062.00	776,965.26	4,737,427.00	(362,366.00)	-8,3%
OPEB, Allocated		3701-3702	2,363,377.00	2,363,377.00	743,299.77	2,363,377.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0,00	0.00	0.0%
Other Employee Benefits		3901-3902	1,716,817.00	1,716,817.00	1,279,288,00	1,716,817.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			92,169,637.00	92,169,637,00	23,228,428.62	95,384,697.00	(3,215,060.00)	-3,5%
BOOKS AND SUPPLIES				***************************************				
Approved Textbooks and Core Curricula Materials		4100	2,038,200.00	2,038,200.00	(2,422,83)	2,038,200.00	0.00	0.09
Books and Other Reference Materials		4200	121,650.00	121,650.00	407,274,19	86,650.00	35,000.00	28.8%
Materials and Supplies		4300	13,201,712.00	13,201,712.00	1,754,316,59	13,784,955.00	(583,243.00)	-4.49
Noncapitalized Equipment		4400	2,709,720.00	2,709,720.00	769,861.18	2,723,740.00	(14,020,00)	-0.59
Food		4700	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			18,071,282.00	18,071,282.00	2,929,029.13	18,633,545.00	(562,263.00)	-3.1
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	363,136.00	363,136.00	144,739,15	363,136.00	0.00	0.0
Dues and Memberships		5300	92,985.00	92,985.00	63,629.12	92,985.00	0.00	0.0
Insurance		5400-5450	4,709,127.00	4,709,127.00	3,720,168.99	4,709,127,00	0,00	0.0
Operations and Housekeeping Services		6500	8,085,100.00	8,085,100.00	2,810,339.30	8,085,100.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,164,082.00	1,164,082.00	215,772.70	1,184,582.00	(500,00)	0,0
Transfers of Direct Costs		5710	(180,020.00)	(180,020.00)	(25,843,28)	(228,020.00)	48,000.00	-26.7
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	5,284,630,00	6,284,630.00	2,639,349.05	5,348,987.00	(64,357.00)	-1.2
Communications		5900	766,278.00	766,278.00	105,923.69	767,278.00	(1,000.00)	-0.1
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	***		20,285,318.00	20,285,318.00	9,574,078.72	20,303,175.00	(17,857.00)	-0.1
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0
Land Improvements		<del>6</del> 170	0.00	0.00	0.00	0.00	0.00	
Buildings and Improvements of Buildings		6200	0.00	0.00	0,00	0.00	0.00	0.0
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0
Equipment		6400	1,909,200.00	1,909,200.00	209,059.89	2,034,200.00	(125,000.00)	-6,5
Equipment Replacement		6500	0.00	0.00	0.00	0,00	0.00	0.0
Lease Assets		6600	0,00	0.00	0.00	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			1,909,200.00	1,909,200.00	209,059.89	2,034,200,00	(125,000.00)	-6.8
OTHER OUTGO (excluding Transfers of Indirect Costs)	-		O TO THE STATE OF					
Tultion								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	·	0.00	0,00	
State Special Schools  Tuition, Excess Costs, and/or Deficit		7130	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0
Payments						_		
Payments to Districts or Charter Schools		7141	0.00	0,00	0.00	0.00	0.00	
Payments to County Offices		7142	6,452,354.00	6,452,354.00	1,793,876.00	7,161,111.00	(708,757.00)	-11.

California Dept of Education SACS Financial Reporting Software - SACS V2 File: Fund-AI, Version 2

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
Ta JPAs		7213	0,00	0,00	0,00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments						The second secon		
To Districts or Charter Schools	6500	7221			And the second s	on the production of the produ	A STATE OF THE PROPERTY OF THE	A second
To County Offices	6500	7222			The second secon	The state of the s	A service of the serv	And the second s
To JPAs	6500	7223			And the state of t	And the second s	And the second s	
ROC/P Transfers of Apportionments			The second secon				American Company of the Company of t	And the second s
To Districts or Charter Schools	6360	7221	The second secon	The second secon			And the second s	
To County Offices	6360	7222	The second of th	The second secon	The second secon	And the second s	The second secon	See to effect the second of th
To JPAs	6360	7223	The second secon	A Company of the Comp	A Company of the Comp			
Other Transfers of Apportionments	All Other	7221-7223	1,617,000.00	1,617,000.00	0.00	1,617,000.00	0.00	0.09
All Other Transfers		7281-7283	4,031,413.00	4,031,413.00	0.00	4,031,413.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0,00	0.00	0.00	0.09
Debt Serylice								
Debt Service - Interest		7438	46,526.00	46,526.00	0.00	46,526.00	0.00	0.09
Other Debt Service - Principal		7439	346,774.00	346,774.00	0.00	346,774.00	0,00	0.0
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,509,067,00	12,509,067.00	1,793,876.00	13,217,824.00	(708,757.00)	-5.7
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,249,830.00)	(2,249,830.00)	0,00	(2,413,920,00)	164,090.00	-7.39
Transfers of indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,249,830.00)	(2,249,830.00)	0.00	(2,413,920.00)	164,090,00	-7.39
TOTAL, EXPENDITURES			314,859,875.00	314,859,875.00	86,134,963.13	330,340,677.00	(15,480,802,00)	-4.99
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0
From: Bond Interest and								
Redemption Fund		8914	0.00	0.00	0,00	0.00	0,00	0.09
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  To: State School Building Fund/ County		7612 7613	0.00	0.00	0,00	0.00	0,00	0.0
School Facilities Fund			0.00	0.00	0.00	0.00	0.00	0.0
To: Cafeteria Fund		7616 7610	0,00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	2,300,000.00	2,300,000.00	(124,517.54)	2,300,000,00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			2,300,000.00	2,300,000.00	(124,517.54)	2,300,000.00	0.00	0.0
OTHER SOURCES/USES								
SOURCES State Apportionments								
State Apportionments		8931	0,00	0.00	0.00	0.00	0.00	0.0
Emergency Apportionments Proceeds		იგა	0,00	0.00	0,00	0,00	V.00	ļ

Callfornia Dept of Education SACS Financial Reporting Software - SACS V2 File: Fund-Ai, Version 2

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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)
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		8966	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds					THE PERSON NAMED IN COLUMN NAM	***************************************		
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			Control of the second of the s	0(-1,-1,00)			in in the second sector and secto	
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							A CONTRACTOR OF THE CONTRACTOR	
Contributions from Unrestricted Revenues		8980	(63,619,263.00)	(63,619,263,00)	0,00	(65,918,591.00)	(2,299,328,00)	3.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0,00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(63,619,263,00)	(63,619,263,00)	0.00	(65,918,591.00)	(2,299,328.00)	3.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(65,919,263.00)	(65,919,263.00)	124,517,54	(68,218,591.00)	(2,299,328.00)	3,5%

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 8 D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0
2) Federal Revenue		8100-8299	95,421,743.00	95,421,743.00	13,322,433.04	97,445,247.00	2,023,504.00	2,19
3) Other State Revenue		8300-8599	62,922,067.00	62,922,067,00	7,774,468.35	143,311,472,00	80,389,405.00	127.8
4) Other Local Revenue		8600-8799	4,300,234,00	4,300,234.00	1,545,048.00	4,482,580.00	182,346.00	4,2
5) TOTAL, REVENUES			162,644,044.00	162,644,044.00	22,641,949,39	245,239,299,00	25 44 July 1	
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	50,934,275,00	50,934,275.00	14,322,127.03	53,985,816.00	(3,051,541.00)	-6.0
2) Classified Salaries		2000-2999	26,569,002.00	26,569,002.00	5,168,321.38	28,520,863.00	(1,951,861.00)	-7.3
3) Employee Benefits		3000-3999	59,351,096.00	59,351,096.00	10,724,817.52	58,849,664.00	501,432,00	0.8
4) Books and Supplies		4000-4999	24,671,673.00	24,571,673,00	1,318,989.02	26,502,962.00	(1,931,289.00)	-7.9
<ol><li>Services and Other Operating Expenditures</li></ol>		5000-5999	18,251,201.00	18,251,201.00	4,173,940,17	19,083,815.00	(832,614.00)	-4.6
6) Capital Outlay		6000-6999	46,354,000.00	46,354,000.00	346,690.04	46,454,000.00	(100,000.00)	-0.2
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,116,000.00	1,116,000.00	90,199.94	1,116,000,00	0.00	0.0
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,249,830.00	2,249,830.00	0.00	2,413,920.00	(164,090.00)	-7.3
9) TOTAL, EXPENDITURES			229,397,077.00	229,397,077.00	36,145,085,10	236,927,040.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)  D. OTHER FINANCING SOURCES/USES			(66,753,033.00)	(66,763,033,00)	(13,503,135.71)	8,312,259.00		
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0,00	0.00	0,00	0.00	0.0
b) Transfers Out		7600-7629	1,500,000.00	1,500,000.00	0,00	1,500,000.00	0.00	0,0
2) Other Sources/Uses				.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	~	1,000,000,00		0,0
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	63,619,263.00	63,619,263,00	0.00	65,918,591.00	2,299,328,00	3,6
4) TOTAL, OTHER FINANCING SOURCES/USES			62,119,263,00	62,119,263,00	0.00	64,418,591.00	The second secon	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,633,770.00)	(4,633,770,00)	(13,603,135.71)	72,730,860.00	The second of th	
F. FUND BALANCE, RESERVES					AND DESCRIPTION OF THE PROPERTY OF THE PROPERT			
1) Beginning Fund Balance					The second secon			
a) As of July 1 - Unaudited		9791	14,319,267.00	14,319,267.00		23,511,489,00	9, 192,222.00	64,2
b) Audit Adjustments		97 <b>9</b> 3	0.00	0.00	The state of the s	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			14,319,267.00	14,319,267.00	Appropriate to the second seco	23,511,489.00		of January 1997 and the control of t
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			14,319,267.00	14,319,267.00		23,511,489.00		
2) Ending Balance, June 30 (E + F1e)			9,685,497.00	9,685,497.00	The second secon	96,242,339.00	And the second s	A CONTROL OF THE PARTY OF THE P
Components of Ending Fund Balance			The second secon	A STATE OF THE PROPERTY OF THE	The state of the s			A Company of the Comp
a) Nonspendable				The state of the s	And the second s	The second secon	A STATE OF THE PARTY OF THE PAR	The state of the s
Revolving Cash		9711	0,00	0.00		0.00	The second secon	
Stores		9712	0.00	0.00	The second secon	0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

California Dept of Education SACS Financial Reporting Software - SACS V2 File: Fund-Ai, Version 2

	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	9,685,497,00	9,685,497,00	provide the second of the seco	96,242,339.00		The second process of the second seco
c) Committed					The second secon			
Stabilization Arrangements		9750	0,00	0,00		0,00		
Other Commitments		9760	0.00	0.00	The second secon	0.00	A second	
d) Assigned						.,		The second of the first production and the second of the s
Other Assignments		9780	0.00	0.00		0.00	The second secon	The second secon
e) Unassigned/Unapproprlated				VI STANCE OF STANCE	Annual of the second of the se	***************************************	A control of the property of the control of the con	
Reserve for Economic Uncertainties		9789	0.00	0,00		0.00	All the second s	
Unassigned/Unappropriated Amount		9790	0.00	0.00	The state of the s	0.00	The character of the ch	
LCFF SOURCES					The second secon			
Principal Apportionment			The second secon	A STATE OF THE PROPERTY OF THE		The state of the s		
State Ald - Current Year		8011	0,00	0,00	0.00	0.00	The second secon	
Education Protection Account State Aid -				And the second s		The second secon	man project or	The second secon
Current Year		8012	0.00	0.00	0.00	0.00		
State Ald - Prior Years		8019	0.00	0,00	0.00	0.00		
Tax Relief Subventions			The Principle of Mildeline of Section 1	The second secon	The second secon	A THE RESIDENCE OF THE PROPERTY OF THE PROPERT	The Principle of the Pr	
Homeowners' Exemptions		8021	0,00:	0.00	0.00	0,00	Table 1 or 1 o	The second secon
Timber Yield Tax		8022	0,00	0,00	0.00	0.00	The control of the co	A second of the complete of th
Other Subventions/In-Lieu Texes		8029	0.00	0.00	0.00	0.00		The state of the s
County & District Taxes			Control of the best of the best of the second of the secon	And the second s	The second secon			
Secured Roll Taxes		8041	0.00	0.00	0,00	0,00		The state of the s
Unsecured Roll Taxes		8042		0.00	0.00	0,00		
Prior Years' Taxes		8043	0.00	0,00	0.00	0,00		A CONTRACTOR OF THE PROPERTY O
Supplemental Taxes		8044	0.00	0,00	0,00	0,00	and program is a second of the formation of the control of the con	
Education Revenue Augmentation Fund (ERAF)		8045	0,00	0.00	0,00	0,00	A second	The second section of the second seco
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0:00	0,00	0,00	And the second s	And the second of the second o
Penaities and Interest from Delinquent Taxes		8048	0.00	0,00	0:00	0.00		The second secon
Miscellaneous Funds (EC 41604)			The state of the s		The second secon			
Royaltles and Bonuses		8081	0.00	0.00	0.00	0,00		
Other In-Lieu Taxes		8082	0,00	0.00	0.00	0.00	A February F   partners   Partner	
Less: Non-LCFF			To the second se	A second	The first term of the control of the	And you was hardware to 1.5 years to recognize the second property of the second property o		
(50%) Adjustment		8089	0,00	0.00	0,00	0.00	The second secon	
Subtotal, LCFF Sources			0.00	0,00	0.00	0,00		A Company of the Comp
LCFF Transfers			The second secon		SA CONTROL OF THE PROPERTY OF	The second secon		A STATE OF THE PARTY OF T
Unrestricted LCFF			The state of the s	The state of the s	The second section of the section	And the content of th		
Transfers - Current Year	0000	8091		The second secon	The second secon	The part of the control of the contr	1 Carried State of Carr	A STATE OF THE STA
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.09
Transfers to Charter Schools in Lieu of Property Taxes		8096	-0,00	0.00	0,00	0,00	Control of the contro	
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.09
LCFF/Revenue Limit Transfers - Prior Years		8099	0,00	0.00	0.00	0.00	0,00	0.09
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0,00	0.00	0.09
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0,00	0.00	0.00	0.0
Special Education Entitlement		8181	5,652, <del>5</del> 99.00	5,652,599.00	0,00	5,652,599,00	0.00	0.0
Special Education Discretionary Grants		8182	331,815.00	331,815,00	0,00	331,815.00	0.00	0.0

California Dept of Education SACS Financial Reporting Software - SACS V2 File: Fund-Ai, Version 2

Printed: 12/7/2022 11:13 AM

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)
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		The second secon
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		The state of the s
FEMA		8281	0.00	0.00	0,00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	30,000,00	30,000.00	61,684.79	30,000.00	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	8,864,191.00	8,864,191,00	2,726,926.52	10,523,602.00	1,659,411.00	18.7%
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	1,765,515.00	1,765,515,00	159,820.00	1,765,515.00	0,00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Parl A, English Learner Program	4203	8290	665,379.00	665,379.00	78,021,53	665,379.00	0.00	0,0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	1,328,551.00	1,328,551,00	113,784.83	1,692,644,00	364,093.00	27,4%
Career and Technical Education	3500-3599	8290	542,015.00	542,015,00	0.00	542,015.00	0,00	0.0%
All Other Federal Revenue	All Other	8290	76,241,678,00	76,241,678.00	10,182,195.37	76,241,678.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			95,421,743.00	95,421,743.00	13,322,433.04	97,445,247.00	2,023,504.00	2.19
OTHER STATE REVENUE Other State Apportionments ROC/P Entitlement								
Prior Years	6360	8319	0.00	0,00	0.00	0,00	0.00	0.09
Special Education Master Plan								
Current Year	6500	8311	23,276,823.00	23,276,823,00	6,880,435.84	23,276,823.00	0.00	0.09
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0,00	0.09
All Other State Apportionments - Current Year	All Other	8311	0,00	0.00	0.00	0.00	0.00	0.09
All Other State Apportlönments - Prior Years	All Other	8319	0.00	0.00	0,00	0.00	0.00	0.09
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0
Mandated Costs Relmbursements		8550	0,00		0.00	0.00	The second secon	
Lottery - Unrestricted and Instructional Materials		8560	1,927,120.00	1,927,120.00	91,820.96	2,078,237.00	151,117.00	7.8
Tax Relief Subventions				***************************************				
Restricted Levies - Other			ļ					
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.09
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	909,333,00	909,333.00	0.00	909,333.00	0,00	0.0
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0
Gareer Technical Education Incentive Grant Program	6387	8590	3,130,987.00	3,130,987.00	0.00	3,130,987.00	0.00	0,0

California Dept of Education SACS Financial Reporting Software - SACS V2

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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)
Drug/Alcohol/Tobacco Funds	6650, 6690,	8590	Andrew Andrew Control of the Control			w	***************************************	
-	6695		560,895.00	560,895.00	0.00	487,213.00	(73,682.00)	-13.1%
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	33,116,909.00	33,116,909.00	802,211.55	113,428,879,00	80,311,970.00	242,5%
TOTAL, OTHER STATE REVENUE			62,922,067.00	62,922,067.00	7,774,468.35	143,311,472.00	80,389,405.00	127.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0,00	0,00	0.00	0.0%
Prior Years' Taxes		8617	0,00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0,00	0.00	0,00	0.09
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	292,621.00	292,621.00	1,918.08	292,621.00	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	0.09
Sale of Publications		8632	0.00	0.00	0,00	0.00	0.00	0.09
Food Service Sales		8634	0,00	0.00	0.00	0.00	0.00	0.09
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	0.09
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			7	The book of the collection of				A CONTROL OF THE PARTY OF THE P
Adult Education Fees		8671	0,00	0.00	0,00	0.00	September 1, Septe	A principal of the prin
Non-Resident Students		8672	0,00	.00,0	6,00	0,00		Aller of control the stylenger by the stylenger of the st
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0,00	0,0
Interagency Services		8677	1,020,000,00	1,020,000.00	(1,000.00)	1,020,000.00	0.00	0.09
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	0.09
Other Local Revenue			The second secon	A second	The second secon			A CONTRACTOR OF THE PROPERTY O
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0,00	0.00	0,00		A property of the control of the con
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.09
All Other Local Revenue		8699	1,222,221.00	1,222,221.00	1,095,326.88	1,404,567.00	182,346.00	14.99
Tultion		8710	0,00	0.00	0.00	0.00	0.00	0.0
All Other Transfers In		8781-8783	1,765,392.00	1,765,392.00	448,803.04	1,765,392.00	0.00	0.09
Transfers Of Apportionments				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			***************************************	
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.09

Callfornia Dept of Education SACS Financial Reporting Software - SACS V2 File: Fund-Al, Version 2

Printed: 12/7/2022 11:13 AM

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From County Offices	6500	8792	0,00	0,00	0,00	0.00	0,00	0.0%
From JPAs	6500	8793	0.00	0.00	0,00	0,00	0.00	0,0%
ROC/P Transfers	*****	-,	0.00				NA.	
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			V.120				••••••••••••••••••••••••••••••••••••••	······································
From Districts or Charter Schools	Ail 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			4,300,234,00	4,300,234.00	1,545,048,00	4,482,580,00	182,346.00	4,2%
TOTAL, REVENUES			162,644,044.00	162,644,044.00	22,641,949.39	245,239,299.00	82,595,255.00	50.8%
·	**************************************	······································	102,044,044.00	102,044,044,00	22,041,040.00	240,200,200.00	OE,000,200,00	
CERTIFICATED SALARIES Certificated Teachers' Salaries		1100	42,494,140.00	42,494,140.00	12,028,339,87	45,572,128,00	(3,077,988.00)	-7,2%
Certificated Pupil Support Salaries		1200	5,845,696,00	5,845,696.00	1,513,118.78	5,795,057.00	50,639.00	0.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,504,773,00	1,504,773.00	425,241.61	1,528,965.00	(24,192.00)	-1.6%
Other Certificated Salaries		1900	1,089,666.00	1,089,666.00	355,426,77	1,089,666.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES		1500		·	14,322,127.03	53,985,816.00	(3,051,541.00)	-6.0%
	Angelog grade and the second s		50,934,275.00	50,934,275.00	14,322,127.03	93,965,816.00	(3,001,041.00)	-0.078
CLASSIFIED SALARIES Classified Instructional Salaries		2100	17,694,788.00	17,694,788.00	2,853,917.05	18,536,339.00	(841,551,00)	-4.8%
Classified Support Salaries		2200	5,031,014,00	5,031,014,00	1,136,274.94	4,938,580.00	92,434.00	1,8%
Classified Supervisors' and Administrators'		2.2.00	0,031,014,00	0,031,014,00	1, 100,214.34	4,800,800.00	32,404.00	1,075
Salaries		2300	461,657.00	461,657.00	295,844,09	1,527,549.00	(1,065,892.00)	-230,9%
Clerical, Technical and Office Salaries		2400	3,381,543.00	3,381,543.00	882,285.30	3,518,395.00	(136,852.00)	-4.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			26,569,002.00	26,569,002.00	5,168,321.38	28,520,863.00	(1,951,861.00)	-7.3%
EMPLOYEE BENEFITS	· · · · · · · · · · · · · · · · · · ·				4			
STRS		3101-3102	29,340,149.00	29,340,149.00	2,595,686.18	28,508,194.00	831,956.00	2,8%
PERS		3201-3202	6,775,005.00	6,775,005.00	1,248,706.87	7,463,397.00	(688,392.00)	-10.2%
OASDI/Medicare/Alternative		3301-3302	2,750,989.00	2,750,989.00	636,775.55	2,985,924.00	(234,935.00)	-8,5%
Health and Welfare Benefits		3401-3402	18,194,083.00	18,194,083.00	5,650,849.70	17,467,349.00	726,734.00	4.0%
Unemployment Insurance		3501-3502	386,627.00	386,627.00	96,952,16	408,707.00	(22,080.00)	-6.7%
Workers' Compensation		3601-3602	1,904,243.00	1,904,243.00	495,847.06	2,016,093.00	(111,850.00)	-5.9%
OPEB, Allocated		3701-3702	0.00	0.00	0,00	0,00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0,00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			59,351,096.00	59,351,096.00	10,724,817.52	58,849,664.00	501,432.00	0.8%
BOOKS AND SUPPLIES							WINDS TO SERVICE STATE OF THE	
Approved Textbooks and Core Curricula Materials		4100	2,360,000,00	2,360,000.00	0.00	2,360,000.00	0.00	0.0%
Books and Other Reference Materials		4200	878,009,00	878,009.00	394,726,86	1,053,009,00	(175,000.00)	-19.9%
Materials and Supplies		4300	19,002,201.00	19,002,201.00	841,323.83	20,685,490.00	(1,683,289.00)	-8,9%
Noncapitalized Equipment		4400	2,331,463.00	2,331,463.00	82,938.33	2,404,463.00	(73,000.00)	-3,1%
Food		4700	0.00	0.00	0.00	0.00	0.00	
TOTAL, BOOKS AND SUPPLIES		***	24,571,673.00	24,571,673.00	1,318,989.02	26,502,962,00	(1,931,289.00)	***

California Dept of Education SACS Financial Reporting Software - SACS V2 File: Fund-AI, Version 2

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES	**************************************	and the second s	ATTENDED TO THE REAL PROPERTY OF THE PERSON	AND THE PROPERTY OF THE PROPER		A CONTRACTOR OF THE CONTRACTOR		
Subagreements for Services		5100	4,105,855.00	4,105,855.00	1,430,260.00	4,580,374.00	(474,519.00)	-11.6%
Travel and Conferences		5200	306,368.00	306,368.00	75,911.58	323,898.00	(17,530.00)	-5.7%
Dues and Memberships		5300	35,200.00	35,200.00	58,292.00	35,200.00	0.00	0.0%
Insurance		5400-5450	0.00	0,00	0.00	0,00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	5,000.00	(5,000.00)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,269,200.00	3,259,200,00	1,571,010.14	3,284,700.00	(25,500,00)	-0.8%
Transfers of Direct Costs		5710	180,020.00	180,020.00	25,843.28	228,020,00	(48,000.00)	-26.7%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0,00	0,00	0,00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,338,843.00	10,338,843.00	1,010,924.21	10,600,908.00	(262,065,00)	-2,5%
Communications		5900	25,715.00	25,715.00	1,698,96	25,715.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,251,201.00	18,251,201.00	4,173,940.17	19,083,815.00	(832,614.00)	-4.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0,00	0,00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	214,857,86	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0,00	0.00	0.00	0.00	0.0%
Equipment		6400	46,354,000.00	46,354,000.00	131,832.18	46,454,000.00	(100,000,00)	-0.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0,00	0,00	0.00	0,00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			46,354,000.00	46,354,000.00	346,690,04	46,454,000.00	(100,000.00)	-0,2%
OTHER OUTGO (excluding Transfers of Indirect Costs)	y y	<u> </u>		oloneo			(100,000,000,000,000,000,000,000,000,000	
Tultion								
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%
Tultion, Excess Costs, and/or Deficit Payments			**************************************					
Payments to Districts or Charter Schools		7141	1,100,000.00	1,100,000.00	90,199.94	1,100,000.00	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				<u> </u>				
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	0.09

California Dept of Education SACS Financial Reporting Software - SACS V2 File: Fund-AI, Version 2

Printed: 12/7/2022 11:13 AM

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)	26,066.53	26,066.53	26,430.00	26,430.00	363.47	1.0%
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 Ald 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)	26,066.53	26,066.53	26,430.00	26,430.00	363.47	1.0%
5, District Funded County Program ADA					-	
a, County Community Schools	448,51	448.51	448.51	448,51	0,00	0.0%
b. Special Education-Special Day Class	14,59	14.59	14.59	14.59	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 Tuitlon) [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)	463,10	463.10	463.10	463.10	0.00	0.0%
6, TOTAL DISTRICT ADA						
(Sum of Line A4 and Line A5g)	26,629.63	26,529.63	26,893.10	26,893.10	363.47	1.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA	A description of the second of		The state of the s			
(Enter Charter School ADA using	The second secon		The second secon			
Tab C, Charter School ADA)			The second control of			

First Interim 2022-23 Budget Cashflow Worksheet - Budget Year (1)

30 66431 0000000 Form CASH D819ZJ5P81(2022-23)

Description	Object	Beginning Balances (Ref. Only)	ýluľ	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October									
A. BEGINNING CASH	The second secon		147,726,704.19	139,854,590.70	120,077,332.41	128,227,931.85	112,831,175.99	93,527,788.43	191,169,898.08	155,076,796.91
B. RECEIPTS		Section 1 and 1 an								
LCFF/Rev enue Limit Sources										water the second
Principal Apportionment	8010- 8019	A Company of the Comp	9,468,074.00	9,468,074.00	40,034,989.00	17,042,534.00	17,042,534.00	40,034,989.00	17,042,534.00	20,926,607.00
Property Taxes	8020- 8079		4,711,976.93	168,665.68	1,218,955.67	927,432.07	13,051,119.70	31,344,320.88	4,469,573.93	514,451.64
Miscellaneous Funds	8080- 8099		71,560.00	(71,560.00)	0,00	0.00	0.00	0.00	00.00	00.00
Federal Revenue	8100- 8299		00:0	00.00	3,877.11	13,398,415.83	43,988.06	74,409.60	3,923,722.38	301,714.94
Other State Revenue	8300- 8599		1,699,886.37	1,037,277.87	6,249,616.00	(506,226.40)	2,260,966.12	39,347,680.99	2,144,531.58	1,101,606.12
Other Local Revenue	8600- 8799		2,280,710.20	1,008,255.89	455,515.96	2,480,190.49	264,592.64	232,525.05	43,001.78	391,639.51
Interfund Transfers In	8910- 8929		00.00	00.00	00.00	0.00	0.00	0.00	00.00	0.00
All Other Financing Sources	8930- 8979		0.00	00.00	00.00	00.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		The second secon	18,232,207.50	11,610,713.44	47,962,953.74	33,342,345.99	32,663,200.52	111,033,925.52	27,623,363.67	23,236,019.21
C. DISBURSEMENTS Certificated Salaries	1000-		1,937,726,45	16.523.872.02	17.299.976.66	17,501,225.03	17,260,622.28	497,744.18	37,983,298.83	18,743,084.04
Classified Salaries	2000-		(1,153,477.65)	4,667,663.23	4,991,294.11	6,124,659.33	5,936,147.18	6,294,910.92	5,749,090.75	5,591,797.72
Employ ee Benef its	3000-		5,561,624.94	7,595,770.13	9,772,197.30	11,090,038.10	10,408,816.83	6,643,570.34	15,588,573.34	10,581,914.30
Books and Supplies	4000- 4999		966.35	2,113,445.59	1,133,354.28	1,000,251.93	602,534.31	1,957,150.87	903,360.16	870,778.69
Services	5000- 5999		2,655,467.84	3,935,362.64	2,436,058.72	4,721,129.69	1,480,115.95	1,846,796.80	3,017,021.64	2,742,390.53
Capital Outlay	-0000 <del>-</del> 9288		(112,710.64)	289,308.72	302,715.42	76,436.43	86,338.71	9,960.32	205,071.74	45,260.09
Other Outgo	7000- 7499		34,724.47	507,308.21	576,603.00	640,922.72	1,615,755.41	1,126,875.22	1,335,196.13	2,101,873.72
:										

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Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600- 7629		00.00	0.00	0.00	00.00	0.00	00.00	00.00	00:00
All Other Financing Uses	7630- 7699		00.0	00:00	00.0	00.00	00.00	0.00	00.00	00:00
TOTAL DISBURSEMENTS			8,924,321.76	35,632,730.54	36,512,199.49	41,154,663.23	37,390,330.67	18,377,008.65	64,781,612.59	40,677,099.09
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111- 9199	24,733,119.30	(2,250,931.78)	00.00	0.00	00.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200- 9299	35,113,502.05	4,038,337.86	5,085,218.81	2,699,272.78	1,671,692.00	1,210,406.14	2,050,059,49	746,077.74	(385,188.70)
Due From Other Funds	9310	950,868.00	847,530.72	(21, 639.06)	101,925.42	(32,711.90)	(16,448.77)	(15,924.15)	(17,296.86)	(16,193.19)
Stores	9320	512,855.18	24,987.42	(113,613.27)	(6,581.45)	7,310.29	36,484.16	43,509.15	2,636.43	16,296.25
Prepaid Expenditures	9330	00.0	00.00	00:00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	(507,564.92)	(268,769.52)	(572,802.77)	(11,878.57)	(27,632.25)	(17,434.27)	1,411.18	(3,310.43)
Lease Receivable	9380	00.00	0.00	0.00	00.00	00.00	00-0	0.00	0.00	00.00
Deferred Outflows of Resources	9490	00.00	00.0	0.00	00.00	00.00	00'0	0.00	0.00	0.00
SUBTOTAL		61,310,344.53	2,152,359.30	4,681,196.96	2,221,813.98	1,634,411.82	1,202,809.28	2,060,210.22	732,828.49	(388,396.07)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500- 9599	26,121,141.18	19,680,214.59	436,438.15	(165,705.28)	202,650.84	15,779,066.69	(241,312.59)	(332,319.26)	(1,381,516.62)
Due To Other Funds	9610	5,845,518.85	157,837.13	00.0	5,687,681.72	0.00	0.00	(2,683,669.97)	00'0	0.00
Current Loans	9640	00.00	00.00	00.0	0.00	0.00	0.00	0.00	00.00	00.00
Unearned Revenues	9650	8,373,537.76	(505,693.19)	0.00	00.00	9,016,191.95	00.00	0.00	0.00	00.00
Deferred Inflows of Resources	0696	0.00	00.00	00.00	0.00	0.00	0.00	00.00	0.00	00.00
SUBTOTAL		40,340,197.79	19,332,358.53	436,438.15	5,521,976.44	9,218,842.79	15,779,066.69	(2,924,982.56)	(332,319.26)	(1,381,516.62)
Nonoperating Suspense Clearing	9910	0.00	07.00	00.00	997	(29.7)	00.00	00.0	00.00	0.00
TOTAL BALANCE SHEET ITEMS		20,970,146.74	(17,179,999.23)	4,244,758.81	(3,300,154.81)	(7,584,438.62)	(14,576,257.41)	4,985,192.78	1,065,147.75	993,120.55
E. NET INCREASE/DECREASE (B - C + D)			(7,872,113.49)	(19,777,258.29)	8,150,599.44	(15,396,755.86)	(19,303,387.56)	97,642,109.65	(36,093,101.17)	(16,447,959.33)
F. ENDING CASH (A + E)	i Li		139,854,590.70	120,077,332.41	128,227,931.85	112,831,175.99	93,527,788.43	191,169,898.08	155,076,796.91	138,628,837.58
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

First Interim 2022-23 Budget Cashflow Worksheet - Budget Year (1)

30 66431 0000000 Form CASH D819ZJ5P81(2022-23)

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October								
A. BEGINNING CASH		138,628,837.58	149,473,805.17	154,077,012.20	170,215,213.68				
B. RECEIPTS LCFF/Revenue Limit Sources		***************************************							
Principal Apportionment	8010- 8019	43,919,062.00	20,926,607.00	20,926,607.00	17,022,147.00	0.00	00.00	273,854,758.00	273,854,758.00
Property Taxes	8020- 8079	5,497,947.46	24,920,373.82	5,780,318.55	37,194,747.60	00.00	(343,760.93)	129,456,123.00	129,456,123.00
Miscelianecus Funds	8080- 8099	00.0	0.00	00'0	0.00	0.00	(71,560.00)	(71,560.00)	(71,560.00)
Federal Revenue	8100- 8299	(382,047.65)	455,248.87	739,313.79	10,199,009.55	69,274,555.52	(136,961.00)	97,895,247.00	97,895,247.00
Other State Revenue	8300- 8599	5,138,701.48	2,837,801.61	26,490,448.12	38,520,699.02	26,393,851.36	2,793,219.00	155,510,059.24	155,510,059.00
Other Local Revenue	8600- 8799	282,016.51	287,962.07	301,212.15	(819,368.31)	3,871,074.06	00.00	11,079,328.00	11,079,328.00
Interfund Transfers In	8910- 8929	00.0	00:00	00'0	00.00	0.00	0.00	00.00	0.00
All Other Financing Sources	8930- 8979	00:00	00.00	0.00	0.00	00.00	00.00	0.00	0.00
TOTAL RECEIPTS		54,455,679.80	49,427,993.37	54,237,899.61	102,117,234.86	99,539,480.94	2,240,937.07	667,723,955.24	667,723,955.00
C. DISBURSEMENTS									
Certificated Salaries	1999	18,652,055.19	21,785,009.53	19,305,926.95	5,397,543.50	0.00	(315,983.66)	192,572,101.00	192,572,101.00
Classified Salaries	2000-	6,155,661.92	6,601,925.97	5,924,457.53	13,494,715.47	00'0	2,736,887.52	73,115,734.00	73,115,734.00
Employee Benefits	3000-	10,742,207.43	11,814,137.67	10,823,032.18	36,597,423.35	0.00	7,015,055.09	154,234,361.00	154,234,361.00
Books and Supplies	4000-	944,008.56	1,508,069.21	1,360,293.45	2,457,296.36	00.00	30,284,997.24	45,136,507.00	45,136,507.00
Services	5000- 5999	2,166,441.21	4,305,235.17	6,684,463.81	6, 145, 794.89	00.0	(2,749,288.89)	39,386,990.00	39,386,990.00
Capital Outlay	6000- 6599	50,521.71	62,468.98	148,993.93	654,050.70	00.00	46,669,783.89	48,488,200.00	48,488,200.00
Other Outgo	7000- 7499	1,265,618.96	1,096,530.63	1,451,202.00	932,351.03	1,648,862.54	(.04)	14,333,824.00	14,333,824.00
Interfund Transfers Out	7600- 7629	0.00	00.00	0.00	3,800,000.00	00:00		3,800,000.00	3,800,000.00
All Other Financing Uses	7630- 7699	0.00	00.00	0.00	00.00	0.00	0.00	0.00	00.00

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California Dept of Education SACS Financial Reporting Software - SACS V2 File: CASH, Version 3 2022-23 Budget Cashflow Worksheet - Budget Year (1)

Anaheim Union High

Orange County

D819ZJ5P81(2022-23) 30 66431 0000000 Form CASH

		stricted				19ZJ5P81(2U22-23)
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)		İ		1	1	
A, REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revienue Limit Sources	8010-8099	403,239,321.00	2.87%	414,799,920,00	1,36%	420,392,476.00
2. Federal Revenues	8100-8299	450,000.00	0.00%	450,000.00	0.00%	460,000.00
3, Other State Revenues	8300-8599	12,198,587.00	3.12%	12,579,212.63	2.38%	12,878,921.60
4. Other Local Revenues	8600-8799	6,596,748.00	(2.24%)	6,449,092.00	(1.11%)	6,377,373.00
5. Other Financing Sources						
a. Transfers in	8900-8929	0.00	0.00%	Andrew Control	0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(65,918,591.00)	14.23%	(75,299,386.16)	1.49%	(76,418,028,41)
6. Total (Sum lines A1 thru A5c)		358,566,065.00	.68%	358,978,858,37	1.31%	363,680,742,19
B. EXPENDITURES AND OTHER FINANCING USES		And the second s			Control of the contro	
1. Certificated Salaries		An extension of the same of th	A construction of the cons		prompts of the second s	
a. Base Salaries			I de min, and a l'antifiche lomballe et l'agent à l'antific de manier de l'antific	138,586,285.00		140,588,222.84
b. Step & Column Adjustment		Company of the party of the par	A SEC TO SECURE AND A SECURE ASSESSMENT OF THE PROPERTY OF THE	2,078,794,29	Control of the contro	2,108,823,35
c. Cast-of-Living Adjustment		Control of the bear Section of the Control of the C	A series of the		The second secon	
d, Other Adjustments			distriction of a confirmation of the confirmat	(76,856.45)	and a set of the control of the cont	0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	138,586,285.00	1.44%	140,588,222.84	1.50%	142,697,046.19
2. Classified Salaries				, , , , , , , , , , , , , , , , , , , ,	Personal Control of the Control of t	
a. Base Salaries		The state of the s	and American in Comparison in Mathematica And Statement and Comparison in Comparison i	44,694,871.00		45,263,794.08
b. Stap & Column Adjustment		A Company of the Comp	And the second s	668,923.08		678,956.91
c. Cost-of-Living Adjustment		A Principal of the Control of the Co	The second secon		And the second s	
d, Other Adjustments			The second section of the second section of the second section of the second section of the second section of the second section section section section section section section section section section section section sec		Simple and the second s	60,561.00
e, Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	44,594,871.00	1.50%	45,263,794.08	1,63%	46,003,311.99
3. Employee Benefits	3000-3999	95,384,697.00	4,60%	99,773,393.06	5.21%	104,973,350.72
4. Books and Supplies	4000-4999	18,633,545.00	61.73%	30,136,029.72	(7.34%)	27,925,398,11
5. Services and Other Operating Expenditures	5000-5999	20,303,175.00	16,60%	23,672,879.83	2.22%	24,198,699.62
6. Capital Outlay	6000-6999	2,034,200.00	5.38%	2,143,639.96	4.02%	2,229,814.29
7, Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-	45 047 004 00	1 500/	40.040.004.70	3 400/	14,294,128.00
· ·	7499 7300-7399	13,217,824.00	4.56%	13,819,981.79	(3.83%)	(2,305,363.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,413,920.00)	(.69%)	(2,397,254.57)	(3.83%)	(2,300,303,00
9. Other Financing Uses	7000 7000	2,300,000.00	1,304.35%	32,300,000.00	(92.88%)	2,300,000.00
a. Transfers Out	7600-7629 7630-7699		0.00%	32,300,000,00	0.00%	2,000,000.00
b. Other Uses     10. Other Adjustments (Explain in Section F below)	7430-7088	0,00	0.0076		0,00%	
11. Total (Sum lines B1 thru B10)		332,640,677.00	15.83%	385,300,686.71	(5.97%)	362,316,385.92
		302,040,011.00	10.00%	000,000,000.11		000 010 20010
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		23,925,388.00		(26,321,828.34)	A second	1,364,356.2
		25/020/0000		(,,		
D. FUND BALANCE		148,141,153.00	The first parties are not a second of the control o	172,066,541.00	See that the second sec	145,744,712.66
1,Net Beginning Fund Balance(Form 01), fine F1e)		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	A state of management of the control	145,744,712.66		147,109,068.9
Ending Fund Balance (Sum lines C and D1)     Components of Ending Fund Balance (Form 01)		172,066,641.00		140,179,116,00	Committee of the commit	1-11,100,000,00
Components of Ending Fund Balance (Form 011)     a. Nonspendable	9710-9719	705,000.00		705,000.00	The state of the s	705,000.0
b. Restricted	9740		The second section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of t	TO OUT OF THE PARTY OF THE PART	A Company of the Comp	
c. Committed	φ: <b>¬υ</b>	State es		1	A service of the serv	
Stabilization Arrangements	9750	0,00			A second	
2. Other Commitments	9760	134,407,265.00	The second secon	109,606,374.00	The second secon	113,340,039.0
d, Assigned	9780	0.00			May be further with a fact being a second at the con-	
e, Unassigned/Unappropriated		0.50	Seat the Seat September 2 or a partie of the seat September 2 or 2			***************************************

California Dept of Education SACS Financial Reporting Software - SACS V2 File: MYPI, Version 4

30 66431 9090000 Form MYPI D819ZJ5P81(2022-23)

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cois, E-C/C) (D)	2024-25 Projection (E)
Reserve for Economic Uncertaintles	9789	17,132,032.00		17,308,065.00		16,235,684.00
2. Unassigned/Unappropriated	9790	19,822,244.00	Company of the party of the par	18,125,273.66		16,828,345.93
f. Total Components of Ending Fund Balance					The first section of the section of	
(Line D3f must agree with line D2)		172,066,541.00	And the second s	145,744,712.66	A land discount of the second	147,109,068,93
E. AVAILABLE RESERVES					Section 2 of the section of the sect	
1. General Fund			The second secon			
a. Stabilization Arrangements	9750	0.00	A significant of the control of the	0.00	And the state of t	0,00
b, Reserve for Economic Uncertainties	9789	17,132,032.00	A State of the Control of the Contro	17,308,065.00	The behavior of the control of the c	16,235,684.00
c. Unassigned/Unappropriated	9790	19,822,244,00	Control of the contro	18,125,273.66	Section 1 and 1 an	16,828,345.93
(Enter other reserve projections in Columns C and E for subsequent			And the second s		With the control of t	
y ears 1 and 2; current year - Column A - Is extracted)			Company of the compan		The second secon	
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			The second secon		to see a constant of the constant of	
a, Stabilization Arrangements	9750	0.00	Part of the second of the seco		The state of the s	
b, Reserve for Economic Uncertainties	9789	0.00	A second			
c. Unassigned/Unappropriated	9790	0.00	The state of the s		der der Bereiche der Proposition der State der	
3. Total Available Reserves (Sum lines E1a thru E2c)		36,954,276.00	A control of the company of the control of the cont	35,433,338,66	Control of the contro	33,064,029.93

#### 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.

Adjustment for EPA salaries exceeding estimate.

	Resi					
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	0.00	0.00%	•	0.00%	
2. Federal Revenues	8100-8299	97,446,247.00	(77.42%)	22,005,680.00	0.00%	22,005,680.00
3. Other State Revenues	8300-8599	143,311,472.00	(61.30%)	55,467,330.31	2.40%	56,800,550.00
4. Other Local Revenues	8600-8799	4,482,580.00	0.00%	4,482,580.00	0.00%	4,482,580.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	65,918,591,00	14.23%	75,299,366.16	1.49%	76,418,028.41
6. Total (Sum lines A1 thru A5c)		311,157,890.00	(49.46%)	157,254,956.47	1.56%	159,706,838,41
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries		A second of the	The second secon		The second secon	
a, Base Salaries		The second secon	A second	53,985,816.00		50,214,478.90
b, Step & Column Adjustment		The second secon	And the second s	(6,324,558.67)		753,217,21
o, Cost-of-Living Adjustment		The state of the party of the state of the s	If you had a men to the property of the proper	The state of the s		
d. Other Adjustments		The second secon		2,553,221.57		
e. Total Certificated Salarles (Sum lines B1a thru B1d)	1000-1999	53,985,816.00	(6.99%)	50,214,478.90	1.50%	50,967,696.11
2. Classified Salaries	1404 1444	00,000,010,000				
a. Base Salaries		defining to the country of the set of the father of the country of		28,520,863.00		29,040,879.20
b. Step & Column Adjustment		A second of the	Control of the Contro	797,526.70		435,613.20
c. Cost-of-Living Adjustment		The second secon		107/02017	John State Communication of the	
d. Other Adjustments		Wilde S. Andrews S. Land S. Andrews S. William S. Andrews S. Andre		(277,510.50)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,520,863.00	1.82%	29,040,879.20	1,50%	29,476,492.40
3. Employee Benefits	3000-3999	58,849,664.00	2,21%	60,150,898.01	2.76%	61,808,317.21
• •	4000-4999	26,502,962.00	(58.75%)	10,933,655.63	(1,08%)	10,815,101.24
4. Books and Supplies	5000-5999	***************************************		17,865,498.22	3,49%	18,488,739.72
Services and Other Operating Expenditures		19,083,815.00	(6.38%)	17,819,909.06	(97.45%)	454,000,00
6. Capital Outlay	6000-6999	46,464,000.00	(61.64%)	17,618,808.06	(97.40%)	434,000,00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400 <b>-</b> 7499	1,116,000.00	5.30%	1,175,180.00	3.97%	1,221,779.04
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,413,920.00	(.69%)	2,397,254.57	(3.83%)	2,305,363.50
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,500,000.00	0.00%	1,500,000.00	0.00%	1,500,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)			A CONTRACT OF STREET OF ST			
11. Total (Sum lines B1 thru B10)		238,427,040.00	(19.85%)	191,097,763.59	(7.36%)	177,037,489.22
C, NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		72,730,850.00	The second secon	(33,842,797.12)		(17,330,660.81)
D, FUND BALANCE			A street for the street of the		A Transmission of the Control of the	
Net Beginning Fund Balance (Form 011, line F1s)		23,611,489.00	A second	96,242,339.00	And the second of the second o	62,399,541.88
2. Ending Fund Balance (Sum lines C and D1)		96,242,339.00	Commence of the second	62,399,541.88		45,068,891.07
3, Components of Ending Fund Balance (Form 01I)			The second secon		And the second s	
a. Nonspendable	9710-9719	0.00	where it was to the control of the c		The second secon	
b. Restricted	9740	96,242,339.00	The state of the s	62,399,541.88		46,068,891.0
c. Committed		Section 19 and 1	The second secon	The second section of the second section of the second section of the second section of the second section of the second section secti	Whether the state of the state	A Committee of the Comm
Stabilization Arrangements	9750	The state of the s	Principal Control of the Control of	And the second s	And the second s	
2. Other Commitments	9760	A SET OF THE PROPERTY OF THE P		A control of the second points		
d. Assigned	9780	The state of the s		Adjacent and the second and the seco		the state of the s
e, Unassigned/Unappropriated		The part of the pa	The state of the s	The part of the pa	The second secon	
Reserve for Economic Uncertainties	9789	And the second s	property and the second	The state of the last of the last of the state of the sta		

California Dept of Education SACS Financial Reporting Software - SACS V2 File: MYPI, Version 4

#### 2022-23 First InterIm General Fund Multiyear Projections Restricted

30 66431 0000000 Form MYPI D819ZJ5P81(2022-23)

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	Service of the servic	0,00
f , Total Components of Ending Fund Balance			The state of the s		The second secon	
(Line D3f must agree with line D2)		96,242,339.00	A complete of the complete of	62,399,541.88	And the second s	46,068,891.07
E. AVAILABLE RESERVES				The second secon	or for whether the property of the control of the c	Sect 1.74 had \$50 to heart \$1 approx 1.00 about \$1.00
1. General Fund)				A shall shall be a second of the second of t	And the state of t	and product the second
a. Stabilization Arrangements	9750		and down one of the property of the control of the	A STATE OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF T	and the state of t	APPEN NOT COMMENT AND STREET OF THE PROPERTY O
b. Reserve for Economic Uncertainties	9789	The second secon	As formed as a second of the s		The second secon	and the first model of the best produced by the produced by th
c. Unassigned/Unappropriated Amount	9790		The second secon	PATRICULAR STATE OF THE PATRIC	The second secon	A STATE OF THE PROPERTY OF THE
(Enter current year reserve projections in Column A, and other reserve		Experience of the control of the con	The second secon		The state of the s	See the second s
projections in Columns C and E for subsequent years 1 and 2)		The state of the s	The second secon	Marie Marie Marie Marie Marie I de la companio del la companio de la companio del la	A STATE OF THE PROPERTY OF THE	per Cale Communication (Communication Communication Commun
2. Special Reserve Fund - Noncapital Outlay (Fund 17)				The second secon	The second secon	If the property of the propert
a. Stabilization Arrangements	9750				And the second s	
b. Reserve for Economic Uncertaintles	9789	The second secon			A CONTRACTOR OF THE PROPERTY O	September 1971 - A thick property of the Commission of the Commiss
c. Unassigned/Unappropriated	9790	The second secon	The state of the s	And the state of t	The state of the s	
3. Total Avallable Reserves (Sum lines E1a thru E2c)				The second secon	The state of the s	DIT Date of the second of the

#### 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.

Adjustment for positions paid with one-time funds.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cois. 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 - le extracted)						
A. REVENUES AND OTHER FINANCING SOURCES		ĺ				
1. LCFF/Revenue Limit Sources	8010-8099	403,239,321.00	2.87%	414,799,920.00	1.35%	420,392,476.00
2, Federal Revenues	8100-8299	97,895,247,00	(77.06%)	22,455,680,00	0.00%	22,455,680.00
3. Other State Revenues	8300-8599	155,610,059.00	(56,24%)	68,046,542.84	2.40%	69,679,471.60
4, Other Local Revenues	8600-8799	11,079,328.00	(1.33%)	10,931,672.00	(.66%)	10,859,953.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c, Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		667,723,955.00	(22.69%)	616,233,814.84	1.39%	523,387,580,60
B. EXPENDITURES AND OTHER FINANCING USES						
1, Certificated Salaries			A STATE OF THE PROPERTY OF THE			
a. Base Salaries		Park to the paper of the park to the park	And the second s	192,672,101.00		190,802,701.74
b, Stap & Column Adjustment		of the Charles well for the control of the control	The state of the s	(4,245,764.38)		2,862,040.56
c. Cost-of-Living Adjustment		indicated of the control of the cont		0.00		0.00
d. Other Adjustments		The state of the s	The second secon	2,476,365.12		0.00
e. Total Certificated Salaries (Sum lines B1s thru B1d)	1000-1999	192,572,101.00	(,92%)	190,802,701.74	1,50%	193,664,742,30
2. Classified Salaries			And the second s			CANADA DA CANADA CA
a, Base Salaries			The second secon	73,115,734.00	To provide the second	74,304,673,2
b. Step & Column Adjustment			The state of the s	1,466,449.78	Company of the compan	1,114,570.1
c, Cost-of-Living Adjustment		The state of the s	The second secon	0.00	Section 1 and 1 an	0.0
d. Other Adjustments		A few of control of the control of t	The second secon	(277,510.50)	Company of the compan	60,561.0
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	73,116,734.00	1,63%	74,304,673.28	1.58%	76,479,804.3
3. Employee Benefits	3000-3999	154,234,361.00	3,69%	159,924,291.07	4.29%	166,781,667.9
4. Books and Supplies	4000-4999	45,136,507.00	(9.01%)	41,069,685.35	(5.67%)	38,740,499.3
5. Services and Other Operating Expenditures	5000-5999	39,386,990.00	5.46%	41,538,378.05	2,77%	42,687,439.3
6. Capital Outlay	6000-6999	48,488,200.00	(58.83%)	19,963,549.02	(86.56%)	2,683,814.2
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400- 7499	14,333,824.00	4.61%	14,995,161.79	3,47%	16,516,907,0
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	.5
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,800,000.00	789.47%	33,800,000.00	(88,76%)	3,800,000.0
b. Other Uses	7630-7699	0.00	0.00%	0,00	0.00%	0.0
10. Other Adjustments				0,00		0.0
11. Total (Sum lines B1 thru B10)		571,067,717.00	.93%	576,398,440.30	(6.43%)	639,353,875.1
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		96,656,238.00	And the second s	(60,164,625.46)		(15,966,294.5
D. FUND BALANCE			Comments of the comments of th		The second secon	
1. Net Beginning Fund Balance (Form 011, line F1e)		171,652,642.00	1 for manufacturing projects of control of the project of the proj	268,308,880,00		208,144,254,8
2. Ending Fund Balance (Sum lines C and D1)		268,308,880.00	See again to make a paragraph of the control of the	208,144,254.54		192,177,960.0
3. Components of Ending Fund Balance (Form 01I)			of martin and any array of the North Martin St. (1994). The second of th		Security is a second of the se	
a. Nonspendable	9710-9719	705,000.00		705,000.00	Control of the Contro	705,000.0
b, Restricted	9740	96,242,339.00	Control of the contro	62,399,541.88	The second secon	45,068,891.0
c. Committed			To pair or the second of the s		The second secon	
Stabilization Arrangements	9750	0.00		0.00	The second section of the second section of the second section of the second section of the second section of the second section section of the second section of the second section of the second section of the second sec	0,0
2. Other Commitments	9760	134,407,265.00	The state of the s	109,606,374.00	A second	113,340,039,
d. Assigned	9780	0.00	Charles of the second s	0,00	Construction of the Constr	0,0
e. Unassigned/Unappropriated			of all and a second sec		The second secon	
1. Reserve for Economic Uncertainties	9789	17,132,032.00		17,308,065.00	A service of the serv	16,235,684.0

California Dept of Education SACS Financial Reporting Software - SACS V2 File: MYPI, Version 4

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	19,822,244.00	The second secon	18,125,273,66		16,828,345.93
f. Total Components of Ending Fund Salance					Company of the Compan	
(Line D3f must agree with line D2)		268,308,880,00		208,144,254.54	Company of the compan	192,177,960.00
E. AVAILABLE RESERVES (Unrestricted except as noted)			The second secon			
1. General Fund			personal for the personal pers			
a. Stabilization Arrangements	9750	0.00	The second secon	0.00		0.00
b. Reserve for Economic Uncertaintles	9789	17,132,032.00	Charge the Board of the Board o	17,308,065.00	The second secon	16,235,684.00
c. Unassigned/Unappropriated	9790	19,822,244.00	Control of the Contro	18,125,273.66	The second secon	16,828,346,93
d, Negative Restricted Ending Balances			The second section of the second section of the second section of the second section of the second section of the second section secti			
(Negative resources 2000-9999)	979Z		Section 19 Section 19	0.00	After a part of the part of th	0,00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			A final control of the control of th		and the state of t	
a. Stabilization Arrangements	9750	0.00	And the second section of the second section of the second section of the section	0.00	Comment of the Commen	0.00
b. Reserve for Economic Uncertainties	9789	0.00	The second secon	0,00	Control of the Contro	0.00
c. Unassigned/Unappropriated	9790	0.00	But for the table of Artificial points of the control of the contr	0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		38,954,276,00		35,433,338.66	The second secon	33,064,029,93
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.47%		6.15%		B.13%
F. RECOMMENDED RESERVES		The state of the s				
Special Education Pass-through Exclusions		Compared to the first of the second of the property of the second of the				
For districts that serve as the administrative unit (AU) of a		The state of the s		A Principal of the Control of the Co		
special education local plan area (SELPA):		The second secon		The state of the s	The second secon	
a. Do you choose to exclude from the reserve calculation		A district of the second of th			And the second s	And the second s
the pass-through funds distributed to SELPA members?	No	And the second s			The state of the s	
b. If you are the SELPA AU and are excluding special		per la de la companya del companya del companya de la companya del com	A STATE OF THE PARTY OF THE PAR	1 The state of the		
education pass-through funds:		And the second s		The second section is a first of the second	A second	
1. Enter the name(s) of the SELPA(s):		A second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the second section of the section of t	The second of the body of the second of the		as a series of the course of t	
Greater Anahelm SELPA		The first part of the property		And of the characters of the c	The second secon	
		The second secon				The state of the s
2. Special education pass-through funds			The second secon		The second secon	
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546			The first than the content of the transplant of the content of the		The second secon	
objects 7211-7213 and 7221-7223; enter projections for			The second secon		Service and the service and th	
subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0,00
2. District ADA		1	print and the contract of the		The second secon	
Used to determine the reserve standard percentage level on line F3d			Control and Contro			
(Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter	projections)	26,430.00		25,705.00	which the first trained in the first trained and the statement of the stat	24,609.00
3. Calculating the Reserves		ļ	Control of the contro		Control of the contro	
a. Expenditures and Other Financing Uses (Line B11)		571,067,717.00	Company of the compan	676,398,440.30	And the state of t	539,353,875,14
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1	als No)	0.00	Bender and the second control of the second	0.00	The second secon	0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3	3b)	671,067,717.00	Programmer design of the second of the secon	576,398,440.30	Commence of the commence of th	539,353,875.14
d, Reserve Standard Percentage Level			A STATE OF THE PARTY OF THE PAR		The second secon	
(Refer to Form 01CSI, Criterion 10 for calculation details)		3%	And the second s	3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		17,132,031.51		17,291,953.21	Leaning and the second	16,180,618.28
f. Reserve Standard - By Amount						
(Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00	Service of the servic	0.00
g. Reserve Standard (Greater of Line F3e or F3f)		17,132,031.51	Control of the Contro	17,291,963.21	A second	16,180,616.2
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES	The second of th	YES	The second secon	YES

#### First Interim General Fund School District Criteria and Standards Review

30 66431 0000000 Form 01CSI D819ZJ5P81(2022-23)

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

commitments (including cost-of-living adjustments).										
Deviations from the standards must be explained and may affect	t the interl	m certif leation.								
CRITERIA AND STANDARDS										
1. CRITERION: Average Daily Attendance										
STANDARD: Funded average daily attendance (ADA)	) for any o	of the current fiscal year or two s	ubsequent flacal years has not ch	anged by more than two percent	since budget adoption.					
Distr	lot'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 the current year will be extracted; otherwise, enter data for all fisc fiscal years.										
		Estimated F	unded ADA							
		Budget Adoption	First Interim							
		Budget	Projected Year Totals							
Fiscal Year		(Form 01CS, Item 1A)	(Form AI, Lines A4 and C4)	Percent Change	Status					
Current Year (2022-23)										
District Regular		26,086,53	26,430.00							
Charter School		00,0	0.00							
Total ADA         26,056.53         26,430.00         1.4%         Met           1st Subsequent Year (2023-24)         Image: Control of the control of										
District Regular		25,617.00	25,705.00							
Charter School	4-1 4 D A		O.T. 70 f. 00	.3%	Met					
2nd Subsequent Year (2024-25)	tal ADA	25,617.00	25,706.00	.3%	Mac					
District Regular		24,615.00	24,609.00							
Charter School										
To	tal ADA	24,815,00	24,809,00	0.0%	Met					
1B. Comparison of District ADA to the Standard		Accommendation of the second o		- Carrent						
DATA ENTRY: Enter an explanation if the standard is not met.										
1e. STANDARD MET - Funded ADA has not changed since	ce budget	adoption by more than two perce	nt In any of the ourrent year or tv	vo subsequent fiscal years.						
Explanation:					non-standard a fee of the second and					
(required if NOT met)										

		Enrollment	
2.			

	District's Enrollment 8	Standard Percentage Range:	-2.0% to +2.0%		
tA, Calculating the District's Enrollment Variance	÷s				
OATA ENTRY: Budget Adoption data that exist will b prollment and charter school enrollment correspond				second column for all fiscal y	ears. Enter district regu
		Enrollm	ent		
		<b>Budget Adoption</b>	First Interim		
Fiscal Year		(Form 01CS, Item 3B)	GBEDS/Projected	Percent Change	Status
urrent Year (2022-23)					
District Regular		27,683,00	27,786,00		
Charter School					
	Total Enrollment	27,683.00	27,786.00	.4%	Met
I Subsequent Year (2023-24)					
District Regular		25,931.00	27,024.00		
Charter School					
	Total Enrollment	26,931.00	27,024.00	.3%	Met
nd Subsequent Year (2024-26)					
District Regular		25,877.00	25,872.00		
Charter School					~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
	Total Enrollment	25,877.00	25,872.00	0.0%	Met
3. Comparison of District Enrollment to the St	andard			**************************************	
Arra craticonal de la companya de la					
ATA ENTRY: Enter an explanation if the standard		budget adoption by more there	tun naroant for the aureant year	and two extreomient figaal was	are
1a. STANDARD MET - Enrollment projection	ns have not changed sind	ce oudget adoption by more than i	two percent ⊤or the current year	and two subsequent riscal yea	no.
Explanation:				JA.	
(recuired if NOT met)					

#### CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the ourrent 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.

	P-2 ADA	Enrollment	
	Unaudited Actuals	CBEDS Actual	Historical Ratio
Fiscal Year	(Form A, Lines A4 and C4)	(Form 01CS, Item 2A)	of ADA to Enrollment
Third Prior Year (2019-20)		A 0.000 A 1000 A	
District Regular	28,386	29,832	
Charter School			
Total ADA/Enrollment	28,386	29,832	95.2%
Second Prior Year (2020-21)			
District Regular	28,386	29,183	
Charter School			
Total ADA/Enrollment	28,386	<b>29,</b> 183	97.3%
First Prior Year (2021-22)			
District Regular	26,106	28,404	
Charter School			
Total ADA/Enrollment	28,106	28,404	91.9%
	94.8%		
District's ADA 1	o Enrollment Standard (histor	ical average ratio plus 0.5%);	95.3%

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

DATA ENTRY: Estimated P-2 ADA will be extrected 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.

	Estimated P-2 ADA	Enrollment		
		CBEDS/Projected		
Fiscal Year	(Form AI, Lines A4 and C4)	(Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2022-23)		Water land and the same and the		
District Regular	26,430	27,786		
Charter School	O			
Total ADA/Enrollment	26,430	27,786	95.1%	Met
1st Subsequent Year (2023-24)				
District Regular	26,706	27,024		
Charter School				
Total ADA/Enrollment	25,705	27,024	95.1%	Met
2nd Subsequent Year (2024-25)				
District Regular	24,609	25,872		
Charter School				
Total ADA/Enrollment	24,609	25,872	95.1%	Met

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

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

19,	STANDARD MET - Projected P-2 ADA to enrolln	nent 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.

#### LCFF Revenue

(Fund 91, Objects 8011, 8012, 8020-8089)

Budget Adoption

First Interim

Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2022-23)	385,316,386.00	403,310,881.00	4.7%	Not Met
1st Subsequent Year (2023-24)	392,915,342.00	414,799,020,00	5.6%	Not Met
2nd Subsequent Year (2024-25)	394,708,693.00	420,392,476.00	6.5%	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 essumptions used in projecting LCFF revenue.

Explanation: (required if NOT met) Standard not met as a result of the increased COLA and augmentation.

#### **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 Retio 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

#### Unaudited Actuals - Unrestricted

	(Resources 0000-1999)		Ratio	
	Salaries and Benefits	Total Expenditures	of Unrestricted Salaries and Benefits	
Fiscal Year	(Farm 01, Objects 1000- 3999)	(Form 01, Objects 1000- 7499)	to Total Unrestricted Expenditures	
Third Prior Year (2019-20)	238,917,552.43	280,999,465,63	85.0%	
Second Prior Year (2020-21)	237,067,578.31	272,298,281.62	87.1%	
First Prior Year (2021-22)	250,688,310.00	290,082,305.00	86.4%	
	The second secon	Historical Average Ratio:	86,2%	

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical everage ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83,2% to 89.2%	83.2% to 89.2%	83.2% to 89.2%

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

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

# Projected Year Totals - Unrestricted

(Resources 0000-1999)

	Salaries and Benefits	Total Expenditures	Ratio	
	(Form 011, Objects 1000- 3999)	(Form 01I, Objects 1000- 7499)	of Unrestricted Salaries and Benefits	
Fiscal Year	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)	to Total Unrestricted Expenditures	Status
Current Year (2022-23)	278,585,863.00	330,340,677.00	84,3%	Met
1st Subsequent Year (2023-24)	285,625,409.98	353,000,686,71	80,9%	Not Met
2nd Subsequent Year (2024-25)	293,673,708.90	360,016,385.92	81.6%	Not Met

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

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

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 16, 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)

The standard was not met for the increase in expenditures due to the increase in revenues from LCFF and one-time funds.

# 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%

A. Calculating the District's Change by Major Object Category and  OATA ENTRY: Budget Adoption data that exist will be extracted; otherwise for the two subsequent years will be extracted; if not, enter data for the two	, enter data into the first column. Fi	rst Interim data for the Current Ye		
ear exceeds the district's explanation percentage range.	• • • • • • • • • • • • • • • • • • •	•		
	Budget Adaption	First Interim		
	Budget Adoption	Projected Year Totals		Change Is Outside
Object Range / Fiscal Year	(Form 01CS, Item 6B)	(Fund 01) (Form MYPI)	Percent Change	Explanation Range
		**************************************		
Federal Revenue (Fund 01, Objects 8100-8299) (Form MY	Pl, Line A2)			
urrent Year (2022-23)	95,871,743.00	97,895,247.00	2.1%	No
st Subsequent Year (2023-24)	20,432,176,00	22,455,680.00	9.9%	Үөэ
nd Subsequent Year (2024-25)	20,432,176.00	22,455,680.00	9.9%	Yes
Part - Alama	united the second secon		The Santanal Santana	
Explanation: The Federal (required if Yes)	Revenue standard was not met due	o to increased expenditure from or	re-uma receral funce,	
hadanaa u 1 001	<u> </u>			
Other State Revenue (Fund 01, Objects 8300-8599) (Form	MYPI, Line A3)			
urrent Year (2022-23)	70,948,683.00	155,510,059.00	119.2%	Yes
st Subsequent Year (2023-24)	69,317,123.00	68,046,542.84	-1.8%	No
nd Subsequent Year (2024-25)	71,884,867.00	69,679,471.60	-3.1%	No
\$1000000000000000000000000000000000000				
· 1	d was not met due to one-time reve	nues from state grants.		
(required if Yes)				·····
Other Local Revenue (Fund 01, Objects 8600-8799) (Forn	MYPI, Line A4)	,		
urrent Year (2022-23)	11,082,043.00	11,079,328.00	0,0%	No
st Subsequent Year (2023-24)	10,914,658.00	10,931,672.00	.2%	No
nd Subsequent Year (2024-25)	10,852,798.00	10,859,953.00	.1%	No
Explanation:				
(required If Yes)				
Books and Supplies (Fund 01, Objects 4000-4999) (Form	SEVING A loss Of A)			
urrent Year (2022-23)	42,642,955.00	45,136,507.00	6,8%	Yes
at Subsequent Year (2023-24)	30,466,296.00	41,069,685.35	34.8%	Yes
nd Subsequent Year (2024-25)	31,332,345,00	38,740,499,35	23.6%	Yes
to dassoquent i cut (2027-20)	01,002,040,00	00,740,700	2010 (8	
Explanation: The standar	d was not met due to an increase in	expenditures with one-time dollars	s and an Increase in LCFF f	unding.
(required if Yes)				
Control of the Contro	A STATE OF THE STA			
Services and Other Operating Expenditures (Fund 01, O		.p		1
urrent Year (2022-23)	38,536,519.00	39,386,990.00	2.2%	No
t Subsequent Year (2023-24)	41,251,951.00	41,638,378.06	.7%	No
nd Subsequent Year (2024-25)	42,211,793.00	42,687,439.34	1.1%	No
Evaluation				Li Odministra C. W. J. C. Statistica Conference Confere
Explanation: (required if Yes)				
(lodalian II 199)	The same of the sa	1-4-4		

6B. Calculating the District's Change in Total Operat	ing Revenues and Expen	ditures			
DATA ENTRY: All data are extracted or calculated.					
		Budget Adoption	First interim		
Object Range / Fiscal Year		Budget	Projected Year Totals	Percent Change	Status
Object (talige / 1 local 1 da)		Dauget	(Topoctou Feat Totals	, GOOK ONDINGO	
Total Federal, Other State, and Other Loc	cal Revenue (Section 6A)				
Current Year (2022-23)		177,902,369.00	264,484,634,00	48.7%	Not Met
1st Subsequent Year (2023-24)		100,663,957.00	101,433,894.84	.8%	Met
2nd Subsequent Year (2024-26)		103,169,841.00	102,995,104.80	2%	Met
Total Books and Books and Books					
Total Books and Supplies, and Services Current Year (2022-23)	and Other Operating Exp		94 592 407 00 Î	4.1%	Met
		81,179,474.00	84,523,497.00		
1st Subsequent Year (2023-24)	**************************************	71,718,247.00	82,608,063.40	15.2%	Not Met
2nd Subsequent Year (2024-25)	1000 to 1000 to 1000 to 1000 to 1000 to 1000 to 1000 to 1000 to 1000 to 1000 to 1000 to 1000 to 1000 to 1000 to	73,544,138.00	81,427,938.69	10.7%	Not Met
6C, Comparison of District Total Operating Revenue	s and Expenditures to the	Standard Percentage R	ange		
			- Maria - Mariana		
STANDARD NOT MET - One or more project flacal years. Reasons for the projected chat operating revenues within the standard must Explanation:	nge, descriptions of the me be entered in Section 6A a	thods and assumptions us bove and will also display	ed in the projections, and what ch	anges, if any, will be made to	
Federal Revenue					
(linked from 6A					
If NOT met)	August of the second se				
Explanation:	The standard was not	mel due to one-time rever	used from glote graphs		
Other State Revenue	The standard was not	iller ade to olle-tille lev er	idea Horn actic grants.		
(linked from 6A					
If NOT met)					
			20,000		
Explanation:		11 11 11 11 11 11 11 11 11 11 11 11 11			
Other Local Revenue					
(linked from 6A					
if NOT met)			namidiana in Suido Andrew — A in Selector <del>en maio de maio de la comp</del> ete de maio de la compete del la compete de	The state of the s	
STANDARD NOT MET - One or more total of fiscal years, Reasons for the projected characteristic operating revenues within the standard must	nge, descriptions of the me	thods and assumptions us	sed in the projections, and what of	In one or more of the current nanges, If any, will be made to	year or two subsequent o bring the projected
Explanation:	The standard was not	met due to an încreese în	expenditures with one-time dollars	and an increase in LCFF fur	nding.
Books and Supplies			,		~
(linked from 6A					
If NOT met)					
Explanation:					
Services and Other Exps					
(linked from 6A					
If NOT met)					

#### 7. CRITERION: Facilities Maintenance

OMMA/RMA Contribution

(Form 01CS, Criterion 7)

Budget Adoption Contribution (Information only)

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 Compilance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE:

1.

2.

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, 3218, 3219, 5316, 7027, and 7890.

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.

Projected Year Totals
Required Minimum (Fund 01, Resource 8150,
Contribution Objects 8900-8999) Status

13,590,876.87 14,260,656.00 Met

First Interim Contribution

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

	Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)  Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])  Other (explanation must be provided)
Explanation:	
(required if NOT met	
and Other is marked)	

#### 8, CRITERION: Deficit Spending

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

'Ay allable 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.

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	6.5%	6.1%	6.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.2%	2.0%	2,0%

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

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

#### Projected Year Totals

Net Change in Total Unrestricted Expenditures

Unrestricted Fund Balance and Other Financing Uses

(Form 01I, Section E) (Form 01I, Objects 1000-

Deficit Spending Level (if Net Change in Unrestricted Fund

Balance is negative, else (Form MYPI, Line B11) Status (Form MYPI, Line C) Fiscal Year N/A) N/A Met 23,925,388.00 332,640,677.00 Current Year (2022-23) Not Met 6.8% 1st Subsequent Year (2023-24) (26,321,828.34) 385,300,686.71 1,364,356.27 362,316,385.92 N/A Met 2nd Subsequent Year (2024-25)

# BC. 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:	
auired if NOT met)	

The District in year 2023-24 is deficit spending due to a transfer our of \$30,000,000 to cover

A. FUND BALANCE STANDARD; Projected general f	und belance will be positive at the end of the current fiscal year a	and two subsequent flacal years.
9A-1. Determining if the District's General Fund Ending Ba	lance is Positive	
DATA ENTRY: Current Year data are extracted. If Form MYPI e	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 01I, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2022-23)	268,308,880.00	Met
1st Subsequent Year (2023-24)	208,144,264.54	Met
2nd Subsequent Year (2024-25)	192,177,960.00	Met
	,	
0A 1 Companion of the Districts Ending Fund Dalons to	the Plandard	
9A-2. Comparison of the District's Ending Fund Balance to	o the Standard	
DATA ENTRY: Enter an explanation if the standard is not met.		
1a. STANDARD MET - Projected general fund ending b	palance is positive for the current fiscal year and two subsequent	f soal years.
Explanation:		Ann 18 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
(required if NOT met)		
tanna.		
B. CASH BALANCE STANDARD: Projected general for	und cash balance will be positive at the end of the current fiscal y	year.
9B-1. Determining if the District's Ending Cash Balance is	Positive	
DATA ENTRY: If Form CASH exists, data will be extracted; if n	not, date must be entered below.	
	Ending Cash Balance	
	General Fund	
Flacal Year	(Form CASH, Line F, June Column)	Status
Current Year (2022-23)	213,721,959.76	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 ba	lance will be positive at the end of the current fiscal year.	
Explanation:		
(required if NOT met)		

CRITERION: Fund and Cash Balances

#### CRITERION: Reserves 10.

STANDARD: Available reserves for any of the current flacally ear or two subsequent flacally ears are not less than the following percentages or amounts? 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	

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

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

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	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4,	26,430.00	25,705.00	24,609,00
Subsequent Years, Form MYPI, Line F2, If available.)			
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

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

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

Greater Anahelm SELPA

Current Year

Projected

2nd Subsequent Year Subsequent Year Totals Year (2024-25) (2022-23) (2023-24)539,353,875.14 571,067,717.00 576,398,440.30 0.00 0.00 676,398,440.30 539,353,875.14 571,067,717.00 3% 3% 3% 17,132,031.51 17,291,963.21 16,180,616.25

Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)

Plus: Special Education Pass-through 2. (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No.)

3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)

Reserve Standard Percentage Level

Reserve Standard - by Percent 5. (Line B3 times Line B4)

California Dept of Education SACS Financial Reporting Software - SACS V2 File: CSI\_District, Version 3

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
,291,963.21 16,180,	17,291,953.21	17,132,031.51

### 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 Projected Year Totals 1st Subsequent Year 2nd Subsequent Year Reserve Amounts (2022-23) (2023-24)(2024-25)(Unrestricted resources 0000-1999 except Line 4) General Fund - Stabilization Arrangements 1. (Fund 01, Object 9750) (Form MYPI, Line E1a) 0.00 2. General Fund - Reserve for Economic Uncertainties 16,235,684.00 (Fund 01, Object 9789) (Form MYPI, Line E1b) 17,132,032.00 17,308,066.00 General Fund - Unassigned/Unappropriated Amount 3. (Fund 01, Object 9790) (Form MYPI, Line E1c) 19,822,244.00 18,125,273.66 16,828,345.93 General Fund - Negative Ending Balances in Restricted Resources 4. 0.00 0.00 (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) 0.00 6. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) 0.00 Special Reserve Fund - Reserve for Economic Uncertainties 6. (Fund 17, Object 9789) (Form MYPI, Line E2b) 0.00 Special Reserve Fund - Unassigned/Unappropriated Amount 7. 0.00 (Fund 17, Object 9790) (Form MYPI, Line E2c) 8. District's Available Reserve Amount 36,954,276.00 35,433,338.86 33,064,029.93 (Lines C1 thru C7) District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) 6.47% 6.15% 6.13% District's Reserve Standard 17,132,031.51 17,291,953.21 16,180,816.25 (Section 10B, Line 7): Status; Met Met 10D. Comparison of District Reserve Amount to the Standard DATA ENTRY: Enter an explanation if the standard is not met. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years. Explanation:

(required if NOT met)

UPPLEM	NTAL INFORMATION						
ATA ENTI	RY: Click the appropriate Yes or No button for Items S1 through S4. Enter an explanation for each Yes answer.						
\$1.	Contingent Liabilities						
1a.	Does your district have any known or confingent liabilities (e.g., financial or program sudits, 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:						
\$2.	Use of One-time Revenues for Ongoing Expenditures						
1a.	Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?						
1b.	If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:						
83.	Temporary Interfund Borrowings						
1a.	Does your district have projected temporary borrowings between funds? (Refer to Educellon Code Section 42603) No						
1b.	If Yes, Identify the interfund borrowings:						
<b>\$4</b> ,	Contingent Revenues						
1a.	Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years						
	contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?						
1b.	If Yes, Identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:						

## S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

		<del></del>					
SEA	. Identification of th	e District's Projecte	d Contributions,	Transfers, and	Capital Project	s 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 extracted.

operational budget?  * Include transfers used to cover operating  S5B, Status of the District's Projected Co  DATA ENTRY: Enter an explanation if Not it  1a. NOT MET - The projected controurrent year or subsequent two	Budget Adoption (Form 01CS, Item S5A)	First Interim	Percent				
(Fund 01, Resources 0000-18 Current Year (2022-23) Ist Subsequent Year (2023-24) Int Subsequent Year (2024-25)  1b. Transfers In, General Fund * Current Year (2022-23) Ist Subsequent Year (2023-24) Int Subsequent Year (2024-25)  1c. Transfers Out, General Fund Current Year (2022-23) Ist Subsequent Year (2024-25)  1d. Capital Project Cost Overrun Have capital project cost over operational budget?  Include transfers used to cover operating  SSB. Status of the District's Projected Control Year (2024-25)  1a. NOT MET - The projected control Year of subsequent two district's plan, with timef remes  Explanation:		Projected Year Totals	Change	Amount of Change	Status		
Current Year (2022-23)  let Subsequent Year (2023-24)  2nd Subsequent Year (2024-25)  1b. Transfers In, General Fund *  Current Year (2022-23)  let Subsequent Year (2023-24)  2nd Subsequent Year (2024-25)  1c. Transfers Out, General Fund  Current Year (2022-23)  let Subsequent Year (2023-24)  2nd Subsequent Year (2023-24)  2nd Subsequent Year (2023-24)  2nd Subsequent Year (2024-25)  1d. Capital Project Cost Overrun  Have capital project cost over operational budget?  Include transfers used to cover operating  5568. Status of the District's Projected Control  1a. NOT MET - The projected control year or subsequent two district's plan, with timef remes  Explanation:	General Fund						
st Subsequent Year (2023-24) 2nd Subsequent Year (2024-25)  1b. Transfers In, General Fund * Current Year (2022-23) 2nd Subsequent Year (2023-24) 2nd Subsequent Year (2024-25)  1c. Transfers Out, General Fund Current Year (2022-23) 2nd Subsequent Year (2023-24) 2nd Subsequent Year (2023-24) 2nd Subsequent Year (2024-25)  1d. Capital Project Cost Overrun Have capital project cost over operational budget?  Include transfers used to cover operating  3588. Status of the District's Projected Co DATA ENTRY: Enter an explanation if Not Not Not Not Not Not Not Not Not Not	999, Object 8980)				442.0		
the Subsequent Year (2024-25)  1b. Transfers In, General Fund * Current Year (2022-23)  at Subsequent Year (2023-24)  and Subsequent Year (2024-25)  1c. Transfers Out, General Fund Current Year (2022-23)  at Subsequent Year (2023-24)  and Subsequent Year (2024-25)  1d. Capital Project Cost Overrun  Have capital project cost over  operational budget?  Include transfers used to cover operating  55B. Status of the District's Projected Co  OATA ENTRY: Enter an explanation if Not Not the Current year or subsequent two  district's plan, with timefremes  Explanation:	(63,619,263,00)	(65,918,591.00)	3.6%	2,299,328.00	Met		
1b. Transfers In, General Fund * Current Year (2022-23) Ist Subsequent Year (2023-24) 2nd Subsequent Year (2024-25)  1c. Transfers Out, General Fund Current Year (2022-23) Ist Subsequent Year (2023-24) 2nd Subsequent Year (2024-25)  1d. Capital Project Cost Overrur Have capital project cost over operational budget?  * Include transfers used to cover operating  DATA ENTRY: Enter an explanation if Not in  1a. NOT MET - The projected controured year or subsequent two district's plan, with timeframes	(65,011,713.00)	(72,299,366.00)	11.2%	7,287,663.00	Not Met		
surrent Year (2022-23) st Subsequent Year (2023-24) nd Subsequent Year (2024-25)  1c. Transfers Out, General Fund Surrent Year (2022-23) st Subsequent Year (2023-24) nd Subsequent Year (2023-24) nd Subsequent Year (2024-25)  1d. Capital Project Cost Overrur Have capital project cost over operational budget?  Include transfers used to cover operating  16B, Status of the District's Projected Co DATA ENTRY: Enter an explanation if Not Not Not Not Not Not Not Not Not Not	(65,995,365.00)	(76,418,028.00)	15.8%	10,422,663.00	Not Met		
st Subsequent Year (2023-24) and Subsequent Year (2024-25)  1c. Transfers Out, General Fund Current Year (2022-23) st Subsequent Year (2023-24) and Subsequent Year (2023-24) and Subsequent Year (2024-25)  1d. Capital Project Cost Overrur Have capital project cost over operational budget?  Include transfers used to cover operating  55B. Status of the District's Projected Co DATA ENTRY: Enter an explanation if Not in  1a. NOT MET - The projected control of the Current year or subsequent two district's plan, with timeframes  Explanation:	•						
to Subsequent Year (2024-25)  1c. Transfers Out, General Fund Current Year (2022-23)  at Subsequent Year (2023-24)  and Subsequent Year (2024-25)  1d. Capital Project Cost Overrur Have capital project cost over operational budget?  Include transfers used to cover operating  DATA ENTRY: Enter an explanation if Not in Current year or subsequent two district's plan, with time fremes  Explanation:	0.00	0.00	0.0%	0.00	Met		
1c. Transfers Out, General Fund Current Year (2022-23)  Ist Subsequent Year (2023-24)  Ind Subsequent Year (2024-25)  1d. Capital Project Cost Overrun Have capital project cost over operational budget?  Include transfers used to cover operating  DATA ENTRY: Enter an explanation if Not Not Not Not Not Not Not Not Not Not	0,00	0.00	0.0%	0.00	Met		
Current Year (2022-23)  Ist Subsequent Year (2023-24)  Ind Subsequent Year (2024-25)  1d. Capital Project Cost Overrur  Have capital project cost over  operational budget?  Include transfers used to cover operating  36B. Status of the District's Projected Co  DATA ENTRY: Enter an explanation if Not in  1a. NOT MET - The projected continuour year or subsequent two  district's plan, with timefremes  Explanation:	0.00	0,00	0,0%	0,00	Met		
Current Year (2022-23)  Ist Subsequent Year (2023-24)  Ind Subsequent Year (2024-25)  1d. Capital Project Cost Overrur  Have capital project cost over  operational budget?  Include transfers used to cover operating  36B. Status of the District's Projected Co  DATA ENTRY: Enter an explanation if Not in  1a. NOT MET - The projected continuour year or subsequent two  district's plan, with timefremes  Explanation:	d *						
st Subsequent Year (2023-24) Ind Subsequent Year (2024-25)  1d. Capital Project Cost Overrur Have capital project cost over operational budget?  Include transfers used to cover operating  DATA ENTRY: Enter an explanation if Not in current year or subsequent two district's plan, with timefremes	3,800,000.00	3,800,000.00	0.0%	0.00	Met		
nd Subsequent Year (2024-25)  1d. Capital Project Cost Overrur Have capital project cost over operational budget?  Include transfers used to cover operating  668. Status of the District's Projected Co  OATA ENTRY: Enter an explanation if Not in current year or subsequent two district's plan, with timeframes	3,600,000.00	33,800,000.00	789.5%	30,000,000.00	Not Met		
1d. Capital Project Cost Overrur Have capital project cost over operational budget?  Include transfers used to cover operating  55B. Status of the District's Projected Co  DATA ENTRY: Enter an explanation if Not M  1a. NOT MET - The projected controurrent year or subsequent two district's plan, with timeframes  Explanation:	3,800,000.00	3,800,000.00	0.0%	0.00	Met		
Have capital project cost over operational budget?  Include transfers used to cover operating  ISB. Status of the District's Projected Co  ATA ENTRY: Enter an explanation if Not in current year or subsequent two district's plan, with timeframes  Explanation:				· · · · · · · · · · · · · · · · · · ·			
operational budget?  Include transfers used to cover operating  SSB. Status of the District's Projected Co  ATA ENTRY: Enter an explanation if Not in the current year or subsequent two district's plan, with timeframes  Explanation:	ns		v				
DATA ENTRY: Enter an explanation if Not in the Country of the District's Projected Control of the Courtent year or subsequent two district's plan, with timeframes Explanation:	rruns occurred since budget adoption that may impact the genera	al fund		No			
DATA ENTRY: Enter an explanation if Not in the Country of the District's Projected Control of the Courtent year or subsequent two district's plan, with timeframes Explanation:	relativities to either the general fund or any other fund						
DATA ENTRY: Enter an explanation if Not Manager 1 a. NOT MET - The projected control of the current year or subsequent two district's plan, with timeframes Explanation:	Tuencite in either the general rand of any bullet rund.						
DATA ENTRY: Enter an explanation if Not Manager 1 a. NOT MET - The projected control of the current year or subsequent two district's plan, with timeframes Explanation:							
NOT MET - The projected control year or subsequent two district's plan, with ilmeframes  Explanation:	ontributions, Transfers, and Capital Projects						
NOT MET - The projected control year or subsequent two district's plan, with timeframes  Explanation:							
current year or subsequent two district's plan, with timeframes Explanation:	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 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 it districts plan, with timeframes, for reducing or eliminating the contribution.						
Vadanta v vvet v		Iransfer in 2023-24 to Fund 40 fo	r facilities pr	ojects. The transfer la c	one-time in nature.		
1b. MET - Projected transfers in he	1						
Explanation:	met)	ard for the current year and two s	ubsequent fi	scal years.			
(required if NOT in	net) nave not changed since budget adoption by more than the stande	ard for the current year and two s	ubsequent fi	scal y eare.	MT-COMMITTEE OF THE COMMITTEE OF THE COM		

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16,		general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years, id whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the
	Explanation:	The standard was not met due to a projected transfer in 2023-24 to Fund 40 for facilities projects. The transfer is one-time in nature,
	(required if NOT met)	
1d.	NO - There have been no capital project cost of Project Information: (required if YES)	overruns occurring since budget adoption that may impact the general fund operational budget.

## S6. Long-term Commitments

since budget adoption?

identify all existing and new multiyear commitments' 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 multilyear commitments, multilyear debt agreements, and new programs or contracts that result in long-term obligations.

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

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

1.	a. Does your district have long-term (multiyear) commitments?	
	(If No, skip items 1b and 2 and sections S6B and S6C)	Үөз
	b. If Yes to Item 1s, have newlong-term (multivear) commitments been incurred	

2. If Yes to Item 1s, 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.

No

	# of Years	SACS Fund and Obj	ect Codes Used For:	Principal Balance
Type of Commitment	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022-23
Capital Leases	5	FUND 01		1,824,582
Certificates of Participation	20	FUND 2645		30,670,000
General Obligation Bonds	21	TAX RECEIPTS		256,268,955
Supp Early Retirement Program	4	FUND 01		6,503,687
State School Building Loans				
Compensated Absences	1	FUND 01 AND FUND 13		2,894,086
Other Long-term Commitments (do not include OF	PE8):	1000	T	
Other Long-term Commitments (de not include Of	PE8):			
			010000000000000000000000000000000000000	WWW. Oregonal Commence of the
AND THE RESERVE THE PROPERTY OF THE PROPERTY O				
A MARINE TO THE PROPERTY OF TH		WWW.WWW.WWW.WWW.WWW.WWW.WWW.WWW.WWW.WW		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
			www.mmarv.ve-php	
www.www.arveneer.com			A THE RESIDENCE OF THE PROPERTY OF THE PROPERT	The state of the s
		Windows Plant On the Purpose of the		
		A Paragraphic Control of the Control		
TOTAL:				298,161,310

	Prior Y ear (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-26) Annual Payment
	Annual Payment	Annual Payment	Annual Payment	•
Type of Commitment (continued)	(P & I)	(P & I)	(P&I)	(P & I)
Capital Leases	393,301	393,301	393,301	393,301
Certificates of Participation	2,612,717	2,786,020	2,905,784	2,738,838
General Obligation Bonds	19,689,013	20,077,013	19,417,537	19,780,961
Supp Early Retirement Program	3,314,271	1,716,817	1,716,817	1,716,817
State School Building Loans	(3)			
Compensated Absences	THE STATE OF THE S			

Other Long-term Commitments (continued):				
· · · · · · · · · · · · · · · · · · ·		A STATE OF THE PERSON NAMED AND ADDRESS OF THE PERSON NAMED AN		
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	i .			
				**************************************
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				AND THE RESERVE OF THE PROPERTY OF THE PROPERT
	j			
The second secon	***************************************			
Total Annual	ii	64 676 464	24,433,439	24,629,917
	26,009,299	24,973,151	24,430,438	24,020,011
Pay ments:				
	L		The second secon	

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	The second secon		
Has total annual payment Increased over prior year (2021-22)?	No	No	No

Callfornia Dept of Education SACS Financial Reporting Software - SACS V2 File: CSI\_District, Version 3

S6B. Comparison of the District's Annual Payments to F	Prior Year Annual Payment				
DATA ENTRY: Enter an explanation if Yes.					
1a. No - Annual payments for long-term commitme	nts 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)					
Sec. Identification of Decreases to Funding Sources Us	sed to Pay Languierm Commitments				
and the state of t	The state of the s				
DATA ENTRY: Click the appropriate Yes or No button in Item	n 1; If Yes, an explanation is required in item 2.				
Will funding sources used to pay long-term com	miltments 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 th	ie District's E	stimated Untunded	Liability for	Postemployment Benefits Other	Inan Pensions (UPEB)	

DATA ENTRY: Click the appropriate button(s) for items 1s-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item 87A) will be extracted; otherwise, enter Budget Adoption and First Interim data in Items 2-4.

a. Does your district provide postemployment benefits other than pansions (OPEB)? (If No, sklp 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

No

budget adoption in OPEB contributions?

OPEB Liabilities 2

- a. Total OPEB liability
- b. OPEB plan(s) fiduciary net position (if applicable)
- c. Total/Net OPEB liability (Line 2a minus Line 2b)

(Form 01CS, Item S7A) First Interim 103,028,950.00 85,171,407.00 103,028,950.00 85,171,407.00

Data must be entered.

d, is total OPEB liability based on the district's estimate

or an actuarial valuation?

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

Actuarial	Actuarial
Jul 01, 2020	

#### 3 **OPEB Contributions**

a. OPEB actuarially determined contribution (ADC) if available, per

actuarial y aluation or Alternative Measurement Method

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

Budget Adoption

Budget Adoption

(Form 01CS, Item S7A) First Interlm

3,077,907.00	2,724,613.00
3,077,907.00	2,724,513.00
3,077,907.00	2,724,513.00

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)

2,363,37	7,00 2,363,377.00
2,363,37	7.00 2,363,377.00
2 262 27	7 00 2 263 277 00

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

2,060,067.00	2,363,337.00
2,168,901.00	2,363,337.00
 2 248 412 00	2 363 337 00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

[	349	349
T	349	349
	349	349

Comments:

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### S7B. Identification of the District's Unfunded Liability for Self-Insurance Programs DATA ENTRY: Click the appropriate button(s) for items 1s-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. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or properly and liability? (Do not Yes Include OPEB; which is covered in Section S7A) (If No, skip Items 1b-4) b. If Yes to item 1a, have there been changes since budget adoption in self-Nο Insurance liabilities? c. If Yes to Item 1a, have there been changes since budget adoption in self-N٥ Insurance contributions? **Budget Adoption** 2 Self-Insurance Liabilities (Form 01CS, Item S7B) First Interim a. Accrued Nability for self-insurance programs 51,300,901.00 59,109,119.00 b. Unfunded liability for self-insurance programs 59,109,119.00 51,300,901.00 Self-Insurance Contributions **Budget Adoption** a, Required contribution (funding) for self-insurance programs (Form 01CS, Item S7B) First Interim Current Year (2022-23) 60,441,537.00 | 69,762,054.00 1st Subsequent Year (2023-24) 64,137,953,00 65,444,021.00 2nd Subsequent Year (2024-25) 70,561,289,00 71,997,402.00 b. Amount contributed (funded) for self-insurance programs **Current Year (2022-23)** 60,441,537.00 59,109,119.00 1st Subsequent Year (2023-24) 64,137,963.00 65,444,021.00 2nd Subsequent Year (2024-25) 70,561,289.00 71,997,402.00 Comments:

# \$8, 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 retified 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 selaries, 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.

	superintendent.						
S8A. Cos	Analysis of District's Labor Agreements - Certificated	(Non-management) Employees					
DATA ENT	RY: Click the appropriate Yes or No button for "Status of 6	Certificated Labor Agreements as of th	ne Previous Repo	orting Period." The	re are no extractions in this sec	otlon.	
Status of	Certificated Labor Agreements as of the Previous Rep	orting Period					
Vere all c	/ere all certificated labor negotiations settled as of budget adoption?						
	If Yes, c	omplete number of FTEs, then skip to	section \$85.	1	,		
		ntinue with section SBA.					
Certificate	ed (Non-management) Salary and Benefit Negotiations						
		Prior Year (2nd Interim)	Сипег	nt Year	1st Subsequent Year	2nd Subsequent Year	
		(2021-22)	(202	2-23)	(2023-24)	(2024-25)	
lumber of ositions	certificated (non-management) full-time-equivalent (FTE)	1,446.8		1,446.8	1,368.7	1,358.0	
1a.	Have any salary and benefit negotiations been settled si	nce budget adoption?		Yes			
	If Yes, a	nd the corresponding public disclosure	documents have	e been filed with t	ne COE, complete questions 2	and 3.	
	If Yes, a	nd the corresponding public disclosure	documents have	e not been filled wi	th the COE, complete question	s 2-6.	
	If No, co	mplete questions 6 and 7.					
1b.	Are any salary and benefit negotiations still unsettled?						
10.	If Yes, complete questions 6 and 7.			Yes			
	ii 168, complete questions o and 1.			L	Wienersham Learning II		
legotlatio	ns Settled Since Budget Adoption						
2a.	Per Government Code Section 3647.5(a), date of public	disclosure board meeting:		Dec 13, 2	022		
2b.	Per Government Code Section 3547.5(b), was the collect	lv e bergalning agreement			**************************************		
certified by the district superintendent and chief business official?			Yes				
	If Yes, d	ate of Superintendent and CBO certific	cation:	Dec 13, 2	022		
				Later			
3.	Per Government Code Section 3547.5(c), was a budget r	evision adopted					
	to meet the costs of the collective bargaining agreement	?		Yes			
	If Yes, d	ate of budget revision board adoption:		Dec 13, 2	022		
			emment of the state of the stat	7			
4.	Period covered by the agreement:	Begin Date: Aug	08, 2022	J	End Date: Jun 30, 2023		
5.	Salary settlement:		Curre	nt Year	1st Subsequent Year	2nd Subsequent Year	
•	•		(202	22-23)	(2023-24)	(2024-25)	
	is the cost of salary settlement included in the interim a	nd multivear					
	projections (MYPs)?	•	γ	'es	Yes	Yes	
	, ,	One Year Agreement	I		unamunión VA		
	Total cos	t of salary settlement	***************************************	13,866,279			
		e in salary schedule from prior year	8	.0%			
	•	or					
		Multiyear Agreement					
	Total cos	t of salary settlement			, , , , , , , , , , , , , , , , , , ,		
	% chang	e in salary schedule from prior year er text, such as "Reopener")	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			( )	
	Identify	the source of funding that will be used	to support multi	lyear salary comm	nitments:		
		AAAIIII AAAIII AAAI					

	ns Not Settled	100 000		
6,	Cost of a one percent increase in salary and statutory benefits	106,026		
		Current Year	1st Subsequent Year	2nd Subsequent Year
		(2022-23)	(2023-24)	(2024-25)
7.	Amount included for any tentative salary schedule increases			- Allendaria de la companya della companya della companya de la companya della co
	•		}	
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certificat	ed (Non-management) Health and Welfare (H&W) Benefits	(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	103	1 98	103
3.	Percent of H&W cost paid by employer		<u> </u>	The state of the s
3. 4.	Percent projected change in H&W cost over prior year			
٠,	Letroett higheren gridiffe in Lixis oper oder him: Aedi			
Certificat	ed (Non-management) Prior Year Settlements Negotlated Since Budget Adoption			
	ew 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			track trepts
	If Yes, explain the nature of the new costs:	Lamina de la constante de la c		
				The state of the s
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certificat	ed (Non-management) Step and Column Adjustments	(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			
3.	Percent change in step & column over prior year			y nagang na mangang na manana na man
		1	Approximation of the second	
		Current Year	1st Subsequent Year	2nd Subsequent Year
Certificat	ed (Non-management) Attrition (layoffs and retirements)	(2022-23)	(2023-24)	(2024-25)
				,
1,	Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim			
Z.	and MYPs?	Yes	Yes	Yes
		Land of the second of the seco		
	ed (Non-management) - Other			
List other	significant contract changes that have occurred since budget adoption and the cost impact of se	ach change (l.e., class size, hours o	of employment, leave of absen-	ce, bonuses, etc.):
	Management of the second secon	wyna, , y	Marie 11 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	HILLIAN AND AND AND AND AND AND AND AND AND A
	The second secon		, , , , , , , , , , , , , , , , , , ,	The state of the s
		444444444444444444444444444444444444444		A CONTRACTOR OF THE CONTRACTOR

S8B, Cost	Analysis of District's Labor Agreements - C	lassified (Non-	nanagement) Employe	008						
DATA ENT	RY; Click the appropriate Yes or No button for	"Status of Classi	fled Labor Agreements	as of the	Previous Report	ting Period," There	are no extractions	in this section	n.	
Status of	Classified Labor Agreements as of the Previ	ous Reporting	<sup>2</sup> eriod							
Were all cl	assified labor negotiations settled as of budget	adoption?				No				
		If Yes, comple	le number of FTEs, the	en skip to :	section S8C.	110				
		If No, continue	with section S8B.							
Classified	(Non-management) Salary and Benefit Neg	ntiations								
Oldsailled	facti-management outdry and ponets trop	Del del Oleo	Prior Year (2nd Int	erim)	Currer	nt Year	1st Subseque	nt Year	2nd Subsequent Y	ear
			(2021-22)	•	(202		(2023-24		(2024-25)	
Number of	classified (non-management) FTE positions		(,,	952,6		952.6		962.6		952.6
						<u></u>				
18.	Have any salary and benefit negotiations bed					No				
			corresponding public d							
		If Yes, and the	corresponding public d	lisclosure	documents have	e not been filled wi	th the COE, comp	ete questions	2-5.	
		If No, complet	e questions 6 and 7.							
<b>1</b> b	Are any palent and haroff pagetletions still t	naottlad2					III v v v v v v v v v v v v v v v v v v			
1b.	Are any salary and benefit negotiations still u		te questions 6 and 7.			Yes				
		it tes, comple	te questions o and 1.			100				
Negotiatio	ns Settled Since Budget Adoption									
2a.	Per Government Code Section 3547,5(a), dat	e of public disclo	sure board meeting:							
2b.	Per Government Code Section 3547,5(b), war									
	certified by the district superintendent and ch					No	no			
		If Yes, dete of	Superintendent and Cl	BO certific	ation:					
9	Per Covernment Code Section 3547 5(a) um	a a budgaf rayleir	n adontad							
3.	3. Per Government Code Section 3547.5(c), was a budget revision adopted					n/a				
	to meet the costs of the collective bargaining agreement?  If Yes, date of budget revision board adoption:									
		11 1 001 0010 01	paget for sion board	шаориан						
4.	Period coviered by the agreement:		Begin Date:	***************************************			End			
-74	. Silve Service of the agreement						Date:			
5.	Salary settlement:				Curre	nt Year	1st Subseque	nt Year	2nd Subsequent \	/ear
٠.					(202	2-23)	(2023-2	4)	(2024-25)	
	Is the cost of salary settlement included in ti	ne Interim and mu	itly ear						, . ,	
	projections (MYPs)?		•							
					<u> </u>			<u> </u>		**************************************
			One Year Agreemen	t						······································
		Total cost of s	alary settlement							
		% change in s	alary schedule from pri	or year						
			or							
		Total cost of s	Multiyear Agreemen	Ιτ			······································	VANORUS AND SERVICE SE		······
			alary settlement alary schedule from pri	or veer						
			at, such as "Reopener")							
		Identify the ex	ource of funding that wi	il be used	to support multi	ivaar eelanz comn	nilments:			
		TUBILITY THE SC	or or rending triat wi	ve used	so aupport mon	you sumy sollill	1.27 - 274 1274 A	.,	THE PROPERTY OF THE PROPERTY O	1
										ł
		L		A			n-1		Annual traffich	
Negotlatio	ns Not Settled									
6.	Cost of a one percent increase in salary and	statutory benefit	's			670,312				
	•	•			L,,					
					Curre	int Year	1st Subsequ	ent Year	2nd Subsequent	Year
					(20)	22-23)	(2023-	<del>(4)</del>	(2024-25)	
7.	Amount included for any tentative salary so	nedule increases								

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		Current Year	1st Subsequent Year	2nd Subsequent Year
Classified	d (Non-management) Health and Welfare (H&W) Benefits	(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			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			
Classifier	d (Non-management) Prior Year Seitle≀nents Negotiated Since Budget Adoption			
	ew costs negotiated since budget adoption for prior year settlements included in the interim?	No	1	
	If Yes, amount of new costs included in the interim and MYPs		ATA MATA MATA MATA MATA MATA MATA MATA	, , , , , , , , , , , , , , , , , , ,
	If Yes, explain the nature of the new costs:		Westernament of the second of	
			шин <del>үү - Эгт үү дэд ба</del> лшалалалан нашин положиун билай	
		Current Year	1st Subsequent Year	2nd Subsequent Year
Classifier	d (Non-management) Step and Column Adjustments	(2022-23)	(2023-24)	(2024-25)
Classillet	a land-managament greb and conditin valuements	Caraday	/PDEO-X-1)	[ [ [ ] ]
1.	Are step & column adjustments included in the Interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			
		The second secon		
		Current Year	1st Subsequent Year	2nd Subsequent Year
Classified	d (Non-management) Attrition (layoffs and retirements)	(2022-23)	(2023-24)	(2024-25)
1.	Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2.	Are additional H&W benefits for those late-off or retired employees included in the interim			V
	and MYPs?	Yes	Yes	Yes
Classifie	d (Non-management) - Other			
	significant contract changes that have occurred since budget adoption and the cost impact o	of each (Le., hours of amployment Is	save of absence horuses etc.)	
mar omer	and in today and upper and upper and upper announce and services and the past and and a	and they trans or embedately		•
	ALL COLUMN TO A PROPERTY OF THE PROPERTY OF TH			
	William and the second			
	WATER CONTROL OF THE PROPERTY	The second secon	The state of the s	

SSC. Cos	t Analysis of District's Labor Agreements - Management/S	upervisor/Confidential Employee	8			
DATA ENT section.	RY: Click the appropriate Yes or No button for "Status of Man	agement/Supery Isor/Confidential La	ibor Agreements as	of the Previou	us Reporting Period." There are	no extractions in this
	Management/Supervisor/Confidential Labor Agreements a nanagerial/confidential labor negotlations settled as of budget a		od	No	V JAGONIAN I V VIII VIII NAMAA	
17010 (111)	If Yes or n/a, complete number of FTEs, then skip to \$9.	44P#4111				
	If No, continue with section S&C.					
Managem	ent/Supervisor/Confidential Salary and Benefit Negotiatio	ns Prior Year (2nd Interim)	Current Ye	eer	1st Subsequent Year	2nd Subsequent Year
		(2021-22)	(2022-23		(2023-24)	(2024-25)
Number of	management, supervisor, and confidential FTE positions	182.0		182.0	182,0	182.0
		Copensylvania (Administrativa Control				
1a.	Have any salary and benefit negotiations been settled since			No		
	·	olete question 2.				
	ir No, compl	ete questions 3 and 4.	· · · · · · · · · · · · · · · · · · ·		WARREN TO THE REAL PROPERTY OF THE PERTY OF	
1b.	Are any salary and benefit negotiations still unsettled?			Yes		
	If Yes, com	plete questions 3 and 4.	b			
Magetletla	no Sottled Pinne Budget Adoption					
2.	ns Settled Since Budget Adoption Salary settlement:		Current Y	ear	1st Subsequent Year	2nd Subsequent Year
	,,		(2022-23	3)	(2023-24)	(2024-25)
	Is the cost of salary settlement included in the interim and n	nultly ear				
	projections (MYPs)?					
		salary settlement			A 1-4	
		alary schedule from prior year ext, such as "Reopener")				
				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		
	ns Not Settled	*u-		AFA 700		
3,	Cost of a one percent increase in salary and statutory bene-	TIES		356,763		
			Current Y	ear	1st Subsequent Year	2nd Subsequent Year
			(2022-23	3)	(2023-24)	(2024-25)
4,	Amount included for any tentative salary schedule increases	S				
Managem	ent/Supervisor/Confidential		Current Y	ear	1st Subsequent Year	2nd Subsequent Year
	d Welfare (H&W) Benefits		(2022-2	3)	(2023-24)	(2024-25)
					The state of the s	
1.	Are costs of H&W benefit changes included in the interim at	nd MYPs?	Yes		Yes	Yes
2.	Total cost of H&W benefits					VALIS VALIS VILLE VILLE VILLE VILLE VILLE VILLE VILLE VILLE VILLE VILLE VILLE VILLE VILLE VILLE VILLE VILLE VI
3.	Percent of H&W cost pald by employer					
4.	Percent projected change in H&W cost over prior year		<u></u>			
	^					
Managem	ent/Supervisor/Confidential		Current Y		1st Subsequent Year	2nd Subsequent Year
Step and	Column Adjustments		(2022-2	3)	(2023-24)	(2024-25)
1.	Are step & column adjustments included in the interim and h	MYPs?	Yes		Yes	Yes
2.	Cost of step & column adjustments		The state of the s	nn-munitunnuut-tel	The state of the s	AAAA BARAA AAAAAAAAAAAAAAAAAAAAAAAAAAAA
3,	Percent change in step and column over prior year					
Manager	ont/Supervisor/Confidential		Current Y	'ear	1st Subsequent Year	2nd Subsequent Year
_	nefits (mileage, bonuses, etc.)		(2022-2		(2023-24)	(2024-25)
1.	Are costs of other benefits included in the interim and MYPs	s?	Yes		Yes	Yes
2.	Total cost of other benefits		F84200, 00-10-10-10-10-10-10-10-10-10-10-10-10-1			
2	Descent change in cost of other handfile over order year		:	1	l .	1

California Dept of Education SACS Financial Reporting Software - SACS V2 File: CSI\_District, Version 3 89. 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. Expitain plans for how and when the negative fund balance will be addressed.

89A. Identification of Other Funds	with Negative Ending Fund Balances		
DATA ENTRY: Click the appropriate i	button in Item 1. If Yes, enter data in Item 2 and provide t	he 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 aga multiyear projection report for each fund.	ency a report of revenues, expenditures, and chan	iges in fund balance (e.g., an interim fund report) and a
2.		er, that is projected to have a negative ending fun I for how and when the problem(s) will be corrected	d balance for the current fiscel year. Provide reasons i.
	-	the state of the s	
	-	mg	
	-		- make -
			William Pill
	-		
	•		

ADDITIONA	ADDITIONAL FISCAL INDICATORS			
The following reviewing ag	; fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not ency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1	necessarily suggest a cause for concern, but may alert the 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 98-1, Cash Balance,	No		
	are used to determine Yes or No)			
A2.	is the system of personnel position control independent from the payroll system?			
	10 the cycles of personal personal transfer many and payers of seems	Yes		
		And the second s		
A3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes		
		T G3		
A4.	Are new charter schools operating in district boundaries that impact the district's			
	enrollment, either in the prior or current (Iscal year?	No		
A5.	Has the district entered into a bargelining agreement where any of the current			
	or subsequent fiscal years of the agreement would result in salary increases that	No		
	are expected to exceed the projected state funded cost-of-living adjustment?	<u>Типисатичностично чест — представивающированизмина</u>		
		Name of the Control o		
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or			
	retired employees?	No		
A7.	Is the district's financial system independent of the county office system?	And the second s		
		No		
A8,	Does the district have any reports that indicate fiscal distress pursuant to Education	10 - 10 - 10 - 10 - 10 - 10 - 10 - 10 -		
Au,	Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No		
	Code Code (China (China) (China Code Code Code Code Code Code Code Code	And the special section of the secti		
		ANALOSIA MARIANINA MARIANI		
A9.	Have there been personnel changes in the superIntendent or chief business	N-		
	official positions within the last 12 months?	No		
When provi	iling comments for additional flacal indicators, please include the item number applicable to each comment.			
	Comments:	HIJANIAN WARREN		
	(optional)			
End of Sch	ool District First Interim Criteria and Standards Review			

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