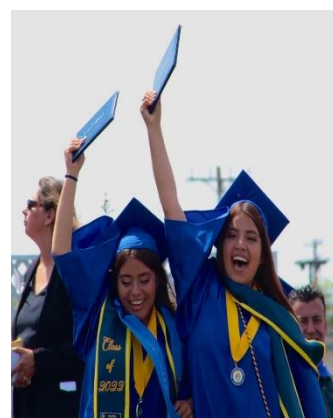




# FIRST INTERIM REPORT 2022-23

## DECEMBER 2022



# UNLIMITED YOU



ANAHEIM UNION HIGH SCHOOL DISTRICT



# UNLIMITED YOU



ANAHEIM UNION HIGH SCHOOL DISTRICT

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.

	<u><b>Closing Date</b></u>	<u><b>Filing Date</b></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

Amount represents per-student level of funding:

	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
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

	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
<u>Restricted Program (COLA)</u>				
State Programs	6.56%	5.38%	4.02%	3.72%
Special Education	6.56%	5.38%	4.02%	3.72%

<u>Lottery (per ADA)</u>				
Unrestricted per ADA	\$170	\$170	\$170	\$170
Unrestricted	\$5,123,763	\$5,123,763	\$5,123,763	\$5,123,763
Prop 98 per ADA	\$67	\$67	\$67	\$67
Restricted	\$2,078,237	\$2,078,237	\$2,078,237	\$2,078,237

Interest Rate	2.85%	2.68%	2.80%	2.80%
Interest Income	\$1,350,000	\$1,202,344	\$1,130,625	\$1,181,250

## Expenditures

	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
<u>General Fund Contributions</u>				
Special Education	As Budgeted	Plus \$6.6 million	Plus \$1.6 million	Plus \$1.5 million

<u>Step, Column, and Longevity</u>				
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%

<u>STRS and PERS Rates Increase (Unrestricted)</u>				
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)

<u>Health and Welfare Benefits (Unrestricted)</u>				
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)*

\*Reduction of FTE due to declining enrollment

## First Interim Assumptions Summary - Continued

	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>
<u>Contributions to Statutory Benefits</u>				
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:

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

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

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

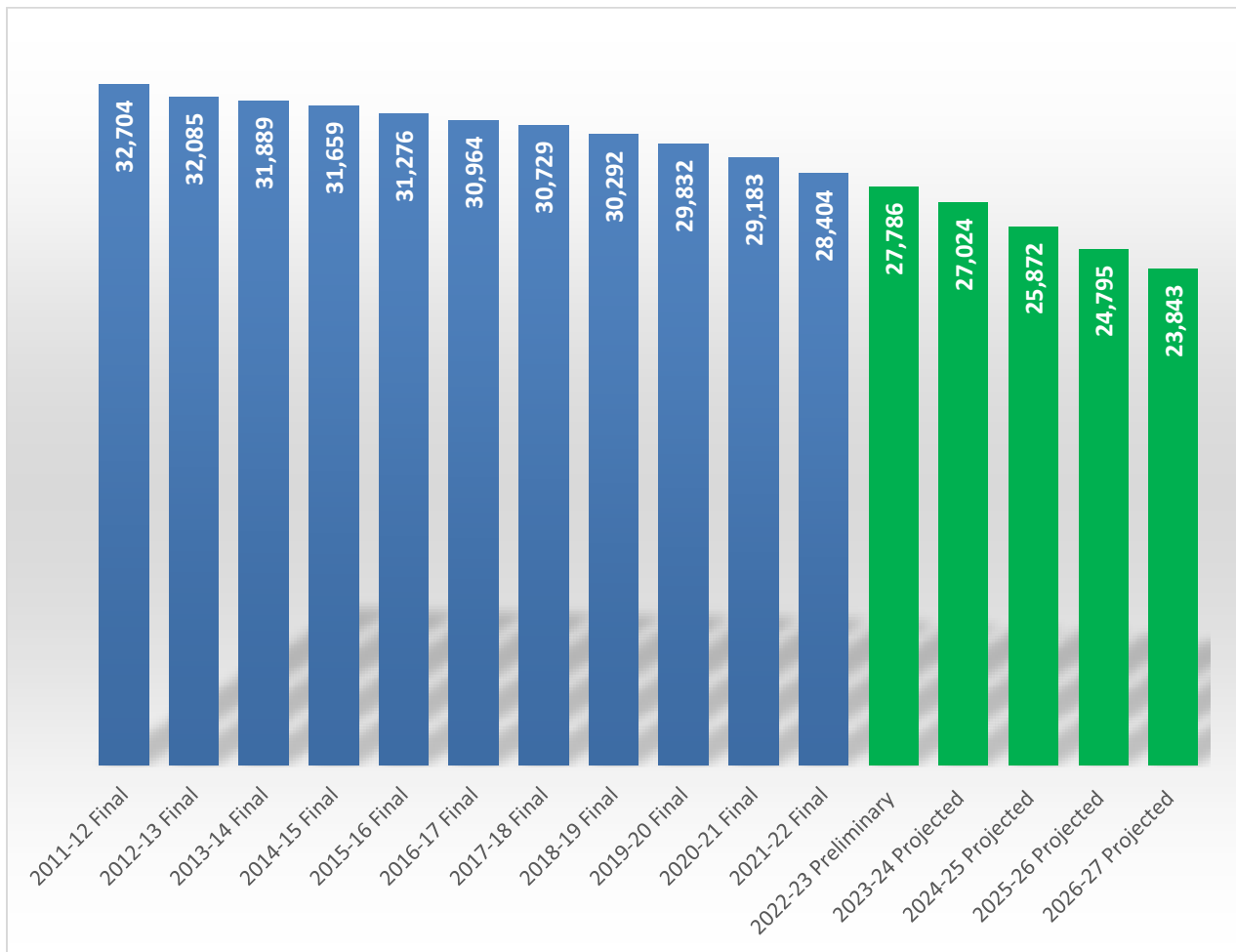


## **Section V**

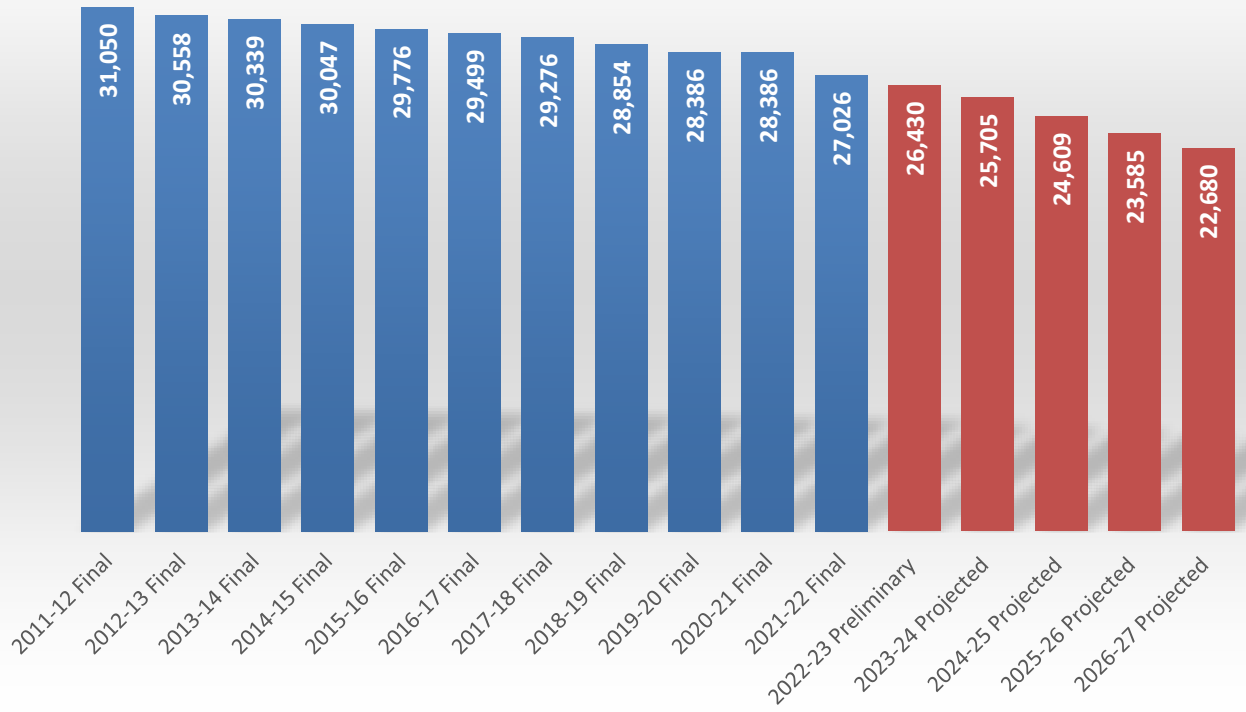
### **Financial Analysis**

## **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.



## Average Daily Attendance (Actuals and Projections)



ANAHEIM UNION HIGH SCHOOL DISTRICT  
VARIOUS FUNDS  
AS OF OCTOBER 31, 2022

**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

ANAHEIM UNION HIGH SCHOOL DISTRICT  
VARIOUS FUNDS  
AS OF OCTOBER 31, 2022

**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	400,000
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
Budgeted Ending Balance	35,249,580

**CAFETERIA FUND (Fund 13)**

(as of September 30, 2022)

Cash Balance	7,151,172
Revenues	5,797,801
Expenditures	4,712,194
Budgeted Ending Balance	11,714,741

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

## **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
  - ✓ 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.

	First Interim Report	Projected 2023-24	Projected 2024-25	Projected 2025-26
Beginning Fund Balance	\$ 171,652,642	\$ 268,308,880	\$ 208,144,255	\$ 192,177,961
Audit Adjustment Fund Balance	\$ 171,652,642	\$ 268,308,880	\$ 208,144,255	\$ 192,177,961
Annual Revenues (includes other financial sources)	\$ 667,723,955	\$ 516,233,815	\$ 523,387,581	\$ 528,006,430
Annual Expenditures (includes other financing)	\$ 571,067,717	\$ 576,398,440	\$ 539,353,875	\$ 553,204,040
Change in Fund Balance	\$ 96,656,238	\$ (60,164,625)	\$ (15,966,294)	\$ (25,197,610)
Projected Ending Fund Balance	\$ 268,308,880	\$ 208,144,255	\$ 192,177,961	\$ 166,980,351
I. Unavailable Reserves:				
1) Non Spendable				
a. Revolving Cash	\$ 155,000	\$ 155,000	\$ 155,000	\$ 155,000
b. Inventory	\$ 550,000	\$ 550,000	\$ 550,000	\$ 550,000
c. Prepaid Expenses	\$ -	\$ -	\$ -	\$ -
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.







## **Section IX**

### **State Forms**

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

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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 13, 2022 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

Contact person for additional information on the Interim report:

Name: Karen Orr Telephone: 714-998-6677  
Title: Executive Director of Fiscal Services E-mail: orr\_k@auhsd.us

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01C81). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

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

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 6% for any of the current or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multi-year) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment? • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?		X
			X	
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since budget adoption in OPEB liabilities?		X
			X	
S7b	Other Self-Insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since budget adoption in self-insurance liabilities?		X
			X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)		X
				X
				X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)	X	
			n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	385,316,386.00	385,316,386.00	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	861,163.66	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>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	130,255,402.00	130,255,402.00	38,940,873.13	138,586,285.00	(8,330,883.00)	-6.4%
2) Classified Salaries		2000-2999	41,909,799.00	41,909,799.00	9,481,817.64	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	18,633,645.00	(562,363.00)	-3.1%
5) Services and Other Operating Expenditures		6000-5999	20,285,318.00	20,285,318.00	9,574,076.72	20,303,175.00	(17,857.00)	-0.1%
6) Capital Outlay		6000-8999	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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			85,714,836.00	85,714,836.00	2,626,734.74	92,143,979.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,300,000.00	2,300,000.00	(124,517.64)	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)	124,517.64	(68,218,591.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			19,795,573.00	19,795,573.00	2,751,252.28	23,925,388.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	145,994,008.00	145,994,008.00		148,141,153.00	2,147,145.00	1.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			145,994,008.00	145,994,008.00		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		
2) Ending Balance, June 30 (E + F1e)			165,789,581.00	165,789,581.00		172,066,541.00		
<b>Components of Ending Fund Balance</b>								
a) Nonspendable								
Revolving Cash		9711	155,000.00	155,000.00		155,000.00		
Stores		9712	550,000.00	550,000.00		550,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	128,997,367.00	128,997,367.00		134,407,265.00		
PERS Increase	0000	9760				87,172.00		
STRS Increase	0000	9780				92,757.00		
Benefits for Classified Summer Assistance	0000	9760				304,170.00		
Reserve for CNG Fueling Station	0000	9780				500,000.00		
School Site Carryover	0000	9780				1,061,770.00		
Reserve for Bus Leasing	0000	9760				2,358,000.00		
Technology Setaside	0000	9760				4,800,000.00		
Supplemental/Concentration Carryover	0000	9760				5,071,364.00		
Facilities Project (Cypress HS)	0000	9760				14,000,000.00		
Facilities Project Escalation	0000	9760				15,000,000.00		
Additional 3% Reserve	0000	9760				17,132,032.00		
Pension Investment	0000	9760				30,000,000.00		
Facilities Projects (Cook Auditorium, Magnolia Pool, Katella Pool)	0000	9780				44,000,000.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	16,441,709.00	16,441,709.00		17,132,032.00		
Unassigned/Unappropriated Amount		9790	19,645,505.00	19,645,505.00		19,822,244.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	210,280,073.00	210,280,073.00	53,021,216.00	188,300,590.00	(21,979,483.00)	-10.5%
Education Protection Account State Aid - 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 Relief 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)	-3.5%
Prior Years' Taxes		8043	1,176,073.00	1,176,073.00	1,266,549.06	1,316,693.00	140,590.00	12.0%
Supplemental Taxes		8044	3,106,882.00	3,106,882.00	2,164,244.69	3,910,280.00	803,398.00	25.9%
Education Revenue Augmentation Fund (ERAF)		8045	35,612,976.00	35,612,976.00	2,522,107.00	32,132,625.00	(3,480,451.00)	-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)	-0.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								

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(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						
	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								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						



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All Other State Apportionments - Current Year	All Other	8311	1,817,000.00	1,817,000.00	877,561.00	1,817,000.00	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	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,565,238.00	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	5,123,783.00	379,485.00	8.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	100,000.00	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%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	20,000.00	20,000.00	5,414.94	20,000.00	0.00	0.0%
Sale of Publications		8632	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	247,140.00	247,140.00	188,804.00	247,140.00	0.00	0.0%
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	2,268,521.03	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%

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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	284,606.50	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	0.00	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-LOFF (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	3,954,858.00	(185,061.00)	-4.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,781,809.00	6,781,809.00	4,679,872.94	6,596,748.00	(185,061.00)	-2.7%
TOTAL, REVENUES			400,674,711.00	400,674,711.00	88,781,697.87	422,484,656.00	21,809,945.00	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								
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 Classified 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								
STRS		3101-3102	24,878,782.00	24,878,782.00	4,087,445.00	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)	-10.3%
OASDI/Medicare/Alternative		3301-3302	5,094,803.00	5,094,803.00	1,301,660.45	5,504,683.00	(409,780.00)	-8.0%
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)	-0.1%



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)
Unemployment Insurance		3501-3502	860,826.00	860,826.00	164,792.35	915,185.00	(54,359.00)	-6.3%
Workers' Compensation		3601-3602	4,375,062.00	4,375,062.00	776,966.26	4,737,427.00	(362,365.00)	-8.3%
OPEB, Allocated		3701-3702	2,363,377.00	2,363,377.00	743,299.77	2,363,377.00	0.00	0.0%
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	1,279,286.00	1,716,817.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>92,169,637.00</b>	<b>92,169,637.00</b>	<b>23,226,428.62</b>	<b>95,384,697.00</b>	<b>(3,215,060.00)</b>	<b>-3.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	2,038,200.00	2,038,200.00	(2,422.83)	2,038,200.00	0.00	0.0%
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)	-4.4%
Noncapitalized Equipment		4400	2,709,720.00	2,709,720.00	769,861.18	2,723,740.00	(14,020.00)	-0.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>18,071,282.00</b>	<b>18,071,282.00</b>	<b>2,929,029.13</b>	<b>18,633,645.00</b>	<b>(562,263.00)</b>	<b>-3.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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		5500	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	1,164,582.00	(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	5,284,630.00	2,539,349.05	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>20,285,318.00</b>	<b>20,285,318.00</b>	<b>9,574,078.72</b>	<b>20,303,175.00</b>	<b>(17,857.00)</b>	<b>-0.1%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
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	209,069.89	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,909,200.00</b>	<b>1,909,200.00</b>	<b>209,069.89</b>	<b>2,034,200.00</b>	<b>(125,000.00)</b>	<b>-6.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	15,000.00	15,000.00	0.00	16,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	6,452,354.00	6,452,354.00	1,793,876.00	7,161,111.00	(708,757.00)	-11.0%

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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)
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	1,617,000.00	1,617,000.00	0.00	1,617,000.00	0.00	0.0%
All Other Transfers		7281-7283	4,031,413.00	4,031,413.00	0.00	4,031,413.00	0.00	0.0%
All Other Transfers Out to All Others		7289	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	46,526.00	46,526.00	0.00	46,526.00	0.00	0.0%
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	-7.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,249,830.00)	(2,249,830.00)	0.00	(2,413,920.00)	164,090.00	-7.3%
TOTAL, EXPENDITURES			314,859,875.00	314,859,875.00	88,134,963.13	330,340,677.00	(15,480,802.00)	-4.9%
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	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7811	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7812	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7816	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	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								
Emergency Apportionments		8831	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

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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		8853	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8866	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8871	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8872	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8873	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8879	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(63,619,263.00)	(63,619,263.00)	0.00	(65,918,591.00)	(2,299,328.00)	3.6%
Contributions from Restricted Revenues		8980	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%

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Restricted (Resources 2000-9999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	95,421,743.00	95,421,743.00	13,322,433.04	97,445,247.00	2,023,504.00	2.1%
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		
<b>B. EXPENDITURES</b>								
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	5,188,321.38	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	68,849,664.00	501,432.00	0.8%
4) Books and Supplies		4000-4999	24,571,673.00	24,571,673.00	1,318,989.02	26,502,962.00	(1,931,289.00)	-7.9%
5) Services and Other Operating Expenditures		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	90,198.94	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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(66,753,033.00)	(66,753,033.00)	(13,503,135.71)	8,312,259.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			(4,633,770.00)	(4,633,770.00)	(13,503,135.71)	72,730,850.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
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		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,319,267.00	14,319,267.00		23,511,489.00		
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		96,242,339.00		
<b>Components of Ending Fund Balance</b>								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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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	9,685,497.00	9,685,497.00		96,242,339.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8046	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8081						
All Other LCFF Transfers - Current Year	All Other	8081	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	5,652,599.00	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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	10,523,802.00	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, Part 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, 3081, 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	2.1%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	23,276,823.00	23,276,823.00	6,880,435.84	23,276,823.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
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								
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	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%
Career 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%

2022-23 First Interim  
General Fund  
Restricted (Resources 2000-8899)  
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)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	560,895.00	580,895.00	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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>62,922,067.00</b>	<b>62,922,067.00</b>	<b>7,774,468.35</b>	<b>143,311,472.00</b>	<b>80,389,405.00</b>	<b>127.8%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,020,000.00	1,020,000.00	(1,000.00)	1,020,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,222,221.00	1,222,221.00	1,095,328.88	1,404,567.00	182,346.00	14.9%
Tuition		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	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	8500	8791	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6380	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6380	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,300,234.00	4,300,234.00	1,545,048.00	4,462,580.00	162,346.00	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%
<b>CERTIFICATED SALARIES</b>								
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 Pupll 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			50,934,275.00	50,934,275.00	14,322,127.03	53,985,816.00	(3,051,541.00)	-6.0%
<b>CLASSIFIED SALARIES</b>								
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' 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		2800	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%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	29,340,149.00	29,340,149.00	2,595,686.18	28,508,194.00	831,955.00	2.8%
PERS		3201-3202	6,775,005.00	6,775,005.00	1,249,706.87	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	2,986,924.00	(234,935.00)	-8.5%
Health and Welfare Benefits		3401-3402	18,194,083.00	18,194,083.00	5,650,849.70	17,487,349.00	726,734.00	4.0%
Unemployment Insurance		3501-3502	386,627.00	386,627.00	96,952.16	408,707.00	(22,080.00)	-5.7%
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		3801-3902	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%
<b>BOOKS AND SUPPLIES</b>								
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	82,936.33	2,404,463.00	(73,000.00)	-3.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			24,571,673.00	24,571,673.00	1,318,989.02	26,502,962.00	(1,931,289.00)	-7.9%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	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		5400-5460	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	3,259,200.00	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%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	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	346,680.04	46,454,000.00	(100,000.00)	-0.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	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								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (Includes Necessary Small School ADA)	26,066.53	26,066.53	26,430.00	26,430.00	363.47	1.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Total, District Regular ADA</b> (Sum of Lines A1 through A3)	26,066.53	26,066.53	26,430.00	26,430.00	363.47	1.0%
<b>5. District Funded County Program ADA</b>						
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 Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>g. Total, District Funded County Program ADA</b> (Sum of Lines A5a through A5f)	463.10	463.10	463.10	463.10	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	26,529.63	26,529.63	26,893.10	26,893.10	363.47	1.0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH	October		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	155,076,786.91
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		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	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	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		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			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	1000-1999		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	18,743,094.04
Classified Salaries	2000-2999		(1,153,477.65)	4,687,663.23	4,991,294.11	6,124,659.33	5,936,147.18	6,294,910.92	5,749,090.75	5,591,797.72
Employee Benefits	3000-3999		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	10,591,914.30
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	4,721,129.89	1,480,115.95	1,846,796.80	3,017,021.64	2,742,390.53
Capital Outlay	6000-6999		(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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600- 7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630- 7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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)	0.00	0.00	0.00	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	0.00	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	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)
Liabilities and Deferred Inflows										
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	0.00	5,687,681.72	0.00	0.00	(2,683,669.97)	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	8,373,537.76	(505,693.19)	0.00	0.00	9,016,191.95	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	7.65	(7.65)	0.00	0.00	0.00	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)			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										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	October	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	0.00	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	0.00	(343,760.93)	129,456,123.00	129,456,123.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	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	36,520,699.02	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	0.00	11,079,328.00	11,079,328.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	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	1000-1999	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	2000-2999	6,155,661.92	6,601,925.97	5,924,457.53	13,494,715.47	0.00	2,736,887.52	73,115,734.00	73,115,734.00
Employee Benefits	3000-3999	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	4000-4999	944,008.56	1,508,069.21	1,360,293.45	2,457,296.36	0.00	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	0.00	(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	0.00	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	0.00	0.00	3,800,000.00	0.00		3,800,000.00	3,800,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		39,976,514.98	47,173,377.16	45,698,369.85	69,479,175.30	1,648,862.54	83,641,451.15	571,067,717.00	571,067,717.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	7,730,401.73	0.00	0.00	5,479,469.95	
Accounts Receivable	9200-9299	(18,930.66)	2,189,367.28	5,647,021.52	(28,547,009.44)	0.00	0.00	(3,613,675.18)	
Due From Other Funds	9310	78,313.80	(16,221.41)	(16,443.78)	(885,816.42)	0.00	0.00	(10,925.60)	
Stores	9320	(2,266.33)	58,493.54	38,777.54	(89,334.70)	0.00	0.00	16,699.03	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	(2,398.27)	2,566.13	9,504.16	1,309,386.86	0.00	0.00	(88,922.67)	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		54,718.54	2,234,205.54	5,678,859.44	(20,482,371.97)	0.00	0.00	1,782,645.53	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	1,005,245.80	(114,385.28)	177,107.33	(19,091,960.49)	0.00	0.00	15,953,523.88	
Due To Other Funds	9610	2,683,669.97	0.00	(2,095,919.61)	(3,748,599.24)	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	(8,510,498.76)	0.00	0.00	0.00	
Deferred Inflows of Resources	9680	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		3,688,915.77	(114,385.28)	(1,919,812.28)	(31,351,058.49)	0.00	0.00	15,953,523.88	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		(3,634,197.23)	2,348,590.82	7,598,671.72	10,868,686.52	0.00	0.00	(14,170,878.35)	
E. NET INCREASE/DECREASE (B - C + D)		10,844,967.59	4,603,207.03	16,138,201.48	43,506,746.08	97,890,518.40	(81,400,514.08)	82,485,359.89	96,866,238.00
F. ENDING CASH (A + E)		149,473,805.17	154,077,012.20	170,215,213.68	213,721,959.76				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								230,212,064.08	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8089	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%	450,000.00
3. Other State Revenues	8300-8589	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%		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)		358,668,066.00	.68%	358,978,858.37	1.31%	363,680,742.19
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				138,588,285.00		140,588,222.84
b. Step & Column Adjustment				2,078,794.29		2,108,823.35
c. Cost-of-Living Adjustment						
d. Other Adjustments				(76,856.45)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	138,588,285.00	1.44%	140,588,222.84	1.50%	142,697,046.19
2. Classified Salaries						
a. Base Salaries				44,594,871.00		45,263,794.08
b. Step & Column Adjustment				688,923.08		678,956.91
c. Cost-of-Living Adjustment						
d. Other Adjustments						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%	104,973,360.72
4. Books and Supplies	4000-4999	18,633,645.00	61.73%	30,136,029.72	(7.34%)	27,925,398.11
5. Services and Other Operating Expenditures	5000-5999	20,303,176.00	16.60%	23,672,879.83	2.22%	24,198,899.62
6. Capital Outlay	6000-6999	2,034,200.00	5.38%	2,143,839.96	4.02%	2,229,814.29
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	13,217,824.00	4.56%	13,819,981.79	3.43%	14,294,128.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,413,920.00)	(.69%)	(2,397,254.67)	(3.83%)	(2,305,363.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,300,000.00	1,304.35%	32,300,000.00	(92.86%)	2,300,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		332,640,677.00	15.83%	385,300,686.71	(5.97%)	362,316,385.92
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		23,925,388.00		(26,321,828.34)		1,394,356.27
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		148,141,153.00		172,066,641.00		146,744,712.66
2. Ending Fund Balance (Sum lines C and D1)		172,066,641.00		146,744,712.66		147,109,068.93
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	705,000.00		705,000.00		705,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	134,407,265.00		109,606,374.00		113,340,039.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	17,132,032.00		17,308,065.00		16,235,684.00
2. Unassigned/Unappropriated	9790	19,822,244.00		18,125,273.66		16,828,345.93
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		172,066,541.00		145,744,712.66		147,109,068.93
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	17,132,032.00		17,308,065.00		16,235,684.00
c. Unassigned/Unappropriated	9790	19,822,244.00		18,125,273.66		16,828,345.93
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		36,954,276.00		35,433,338.66		33,064,029.93
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustment for EPA salaries exceeding estimate.						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	97,445,247.00	(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	85,918,691.00	14.23%	75,299,386.16	1.49%	76,418,028.41
6. Total (Sum lines A1 thru A5c)		311,167,890.00	(49.48%)	157,254,956.47	1.66%	159,706,838.41
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				53,985,816.00		50,214,478.90
b. Step & Column Adjustment				(6,324,558.67)		753,217.21
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,553,221.57		
e. Total Certificated Salaries (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						
a. Base Salaries				28,520,863.00		29,040,879.20
b. Step & Column Adjustment				797,526.70		435,613.20
c. Cost-of-Living Adjustment						
d. Other Adjustments				(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	58,849,864.00	2.21%	60,150,898.01	2.76%	61,808,317.21
4. Books and Supplies	4000-4999	26,502,962.00	(58.76%)	10,833,656.63	(1.08%)	10,815,101.24
5. Services and Other Operating Expenditures	5000-5999	19,083,815.00	(6.36%)	17,865,498.22	3.49%	18,488,739.72
6. Capital Outlay	6000-6999	46,464,000.00	(61.64%)	17,619,909.06	(97.45%)	454,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	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)						
11. Total (Sum lines B1 thru B10)		238,427,040.00	(19.85%)	191,087,753.59	(7.36%)	177,037,489.22
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		72,730,860.00		(33,842,787.12)		(17,330,660.81)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		23,511,489.00		96,242,339.00		62,399,541.88
2. Ending Fund Balance (Sum lines C and D1)		96,242,339.00		62,399,541.88		45,068,881.07
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	96,242,339.00		62,399,541.88		46,068,881.07
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		96,242,339.00		62,399,541.88		45,068,891.07
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustment for positions paid with one-time funds.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	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	155,510,059.00	(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%)	516,233,814.84	1.39%	523,387,580.60
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				192,572,101.00		190,802,701.74
b. Step & Column Adjustment				(4,245,764.38)		2,862,040.66
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,476,366.12		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	192,572,101.00	(.92%)	190,802,701.74	1.50%	193,664,742.30
2. Classified Salaries						
a. Base Salaries				73,115,734.00		74,304,673.28
b. Step & Column Adjustment				1,468,449.78		1,114,570.11
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(277,510.50)		60,561.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	73,115,734.00	1.63%	74,304,673.28	1.58%	75,479,804.39
3. Employee Benefits	3000-3999	154,234,361.00	3.69%	159,924,291.07	4.29%	166,781,867.93
4. Books and Supplies	4000-4999	45,136,507.00	(9.01%)	41,069,685.35	(5.67%)	38,740,499.35
5. Services and Other Operating Expenditures	5000-5999	39,366,980.00	5.46%	41,538,378.05	2.77%	42,687,439.34
6. Capital Outlay	6000-6999	48,488,200.00	(58.83%)	19,963,549.02	(86.56%)	2,683,814.29
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	14,333,824.00	4.61%	14,995,161.79	3.47%	16,515,907.04
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	.60
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,800,000.00	789.47%	33,800,000.00	(88.76%)	3,800,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		571,067,717.00	.93%	678,398,440.30	(6.43%)	539,353,875.14
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		86,666,238.00		(60,164,625.46)		(15,966,254.54)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		171,652,642.00		288,308,880.00		208,144,254.54
2. Ending Fund Balance (Sum lines C and D1)		268,308,880.00		208,144,254.54		192,177,960.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	705,000.00		705,000.00		705,000.00
b. Restricted	9740	96,242,339.00		62,399,641.88		45,068,891.07
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9780	134,407,265.00		109,606,374.00		113,340,039.00
d. Assigned	9790	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	17,132,032.00		17,308,086.00		16,235,884.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	19,822,244.00		18,125,273.66		16,828,346.93
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		268,308,880.00		208,144,264.54		182,177,960.00
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	17,132,032.00		17,308,066.00		16,235,684.00
c. Unassigned/Unappropriated	9790	19,822,244.00		18,125,273.66		16,828,346.93
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		38,954,276.00		35,433,338.66		33,064,029.93
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.47%		6.16%		6.13%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	Greater Anaheim SELPA					
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		26,430.00		25,705.00		24,608.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		571,067,717.00		576,398,440.30		539,353,875.14
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		571,067,717.00		576,398,440.30		539,353,875.14
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		17,132,031.51		17,291,963.21		16,180,616.25
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		17,132,031.51		17,291,963.21		16,180,616.25
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

#### Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2022-23)				
District Regular	26,086.53	26,430.00		
Charter School	0.00	0.00		
<b>Total ADA</b>	<b>26,086.53</b>	<b>26,430.00</b>	<b>1.4%</b>	<b>Met</b>
1st Subsequent Year (2023-24)				
District Regular	25,617.00	25,705.00		
Charter School				
<b>Total ADA</b>	<b>25,617.00</b>	<b>25,705.00</b>	<b>.3%</b>	<b>Met</b>
2nd Subsequent Year (2024-25)				
District Regular	24,616.00	24,609.00		
Charter School				
<b>Total ADA</b>	<b>24,616.00</b>	<b>24,609.00</b>	<b>0.0%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2022-23)	District Regular	27,683.00	27,786.00	
	Charter School			
	<b>Total Enrollment</b>	<b>27,683.00</b>	<b>27,786.00</b>	<b>.4%</b>
1st Subsequent Year (2023-24)	District Regular	28,931.00	27,024.00	
	Charter School			
	<b>Total Enrollment</b>	<b>28,931.00</b>	<b>27,024.00</b>	<b>.3%</b>
2nd Subsequent Year (2024-25)	District Regular	25,877.00	25,872.00	
	Charter School			
	<b>Total Enrollment</b>	<b>25,877.00</b>	<b>25,872.00</b>	<b>0.0%</b>

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

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

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

Explanation:  
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2019-20)	District Regular	28,386	29,832	
	Charter School			
	<b>Total ADA/Enrollment</b>	<b>28,386</b>	<b>29,832</b>	<b>95.2%</b>
Second Prior Year (2020-21)	District Regular	28,386	29,183	
	Charter School			
	<b>Total ADA/Enrollment</b>	<b>28,386</b>	<b>29,183</b>	<b>97.3%</b>
First Prior Year (2021-22)	District Regular	28,106	28,404	
	Charter School			
	<b>Total ADA/Enrollment</b>	<b>28,106</b>	<b>28,404</b>	<b>91.9%</b>
Historical Average Ratio:				94.6%
District's ADA to Enrollment Standard (historical 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 extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year		Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
		(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2022-23)	District Regular	28,430	27,786		
	Charter School	0			
	<b>Total ADA/Enrollment</b>	<b>28,430</b>	<b>27,786</b>	<b>95.1%</b>	<b>Met</b>
1st Subsequent Year (2023-24)	District Regular	25,705	27,024		
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>25,705</b>	<b>27,024</b>	<b>95.1%</b>	<b>Met</b>
2nd Subsequent Year (2024-25)	District Regular	24,609	25,872		
	Charter School				
	<b>Total ADA/Enrollment</b>	<b>24,609</b>	<b>25,872</b>	<b>95.1%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

4. **CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue			
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2022-23)	385,318,386.00	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 assumptions used in projecting LCFF revenue.

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

Standard not met as a result of the increased COLA and augmentation.



5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2019-20)	238,917,552.43	280,999,465.63	85.0%
Second Prior Year (2020-21)	237,067,576.31	272,298,281.62	87.1%
First Prior Year (2021-22)	250,888,310.00	290,082,306.00	86.4%
	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 average 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.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2022-23)	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.

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

Explanation:  
(required if NOT met)

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%

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2022-23)	85,871,743.00	97,895,247.00	2.1%	No
1st Subsequent Year (2023-24)	20,432,176.00	22,455,680.00	9.9%	Yes
2nd Subsequent Year (2024-25)	20,432,176.00	22,455,680.00	9.9%	Yes

Explanation:  
(required if Yes)

The Federal Revenue standard was not met due to increased expenditure from one-time federal funds.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2022-23)	70,948,583.00	155,510,059.00	119.2%	Yes
1st Subsequent Year (2023-24)	69,317,123.00	68,046,542.84	-1.8%	No
2nd Subsequent Year (2024-25)	71,894,867.00	69,679,471.80	-3.1%	No

Explanation:  
(required if Yes)

The standard was not met due to one-time revenues from state grants.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2022-23)	11,082,043.00	11,079,328.00	0.0%	No
1st Subsequent Year (2023-24)	10,914,668.00	10,931,672.00	.2%	No
2nd Subsequent Year (2024-25)	10,852,798.00	10,859,953.00	.1%	No

Explanation:  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2022-23)	42,642,965.00	45,136,607.00	5.8%	Yes
1st Subsequent Year (2023-24)	30,468,286.00	41,069,685.35	34.8%	Yes
2nd Subsequent Year (2024-25)	31,332,345.00	38,740,489.35	23.6%	Yes

Explanation:  
(required if Yes)

The standard was not met due to an increase in expenditures with one-time dollars and an increase in LCFF funding.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2022-23)	38,536,519.00	39,386,990.00	2.2%	No
1st Subsequent Year (2023-24)	41,251,951.00	41,538,378.05	.7%	No
2nd Subsequent Year (2024-25)	42,211,793.00	42,687,439.34	1.1%	No

Explanation:  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	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 (2024-25)	103,169,841.00	102,995,104.80	-.2%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	81,179,474.00	84,623,497.00	4.1%	Met
1st Subsequent Year (2023-24)	71,716,247.00	82,608,063.40	15.2%	Not Met
2nd Subsequent Year (2024-25)	73,544,138.00	81,427,938.69	10.7%	Not Met

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

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

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

**Explanation:**

Federal Revenue

(linked from 6A

If NOT met)

The Federal Revenue standard was not met due to increased expenditure from one-time federal funds.

**Explanation:**

Other State Revenue

(linked from 6A

If NOT met)

The standard was not met due to one-time revenues from state grants.

**Explanation:**

Other Local Revenue

(linked from 6A

If NOT met)

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

**Explanation:**

Books and Supplies

(linked from 6A

If NOT met)

The standard was not met due to an increase in expenditures with one-time dollars and an increase in LCFF funding.

**Explanation:**

Services and Other Exps

(linked from 6A

If NOT met)

7. **CRITERION: Facilities Maintenance**

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	13,590,878.87	14,260,658.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		13,605,877.00	

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

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

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

8. **CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	6.6%	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.

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2022-23)	23,925,388.00	332,640,877.00	N/A	Met
1st Subsequent Year (2023-24)	(28,321,828.34)	385,300,686.71	6.8%	Not Met
2nd Subsequent Year (2024-25)	1,364,356.27	362,316,385.92	N/A	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

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

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

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2022-23)	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

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2022-23)	213,721,859.76	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 balance will be positive at the end of the current fiscal year.

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA
5% or \$76,000 (greater of)	0 to 300
4% or \$75,000 (greater of)	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and over

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4, Subsequent Years, Form MYPI, Line F2, if available.)	26,430.00	25,705.00	24,608.00
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

Greater Anaheim SELPA

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	571,087,717.00	576,398,440.30	539,353,875.14
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	571,087,717.00	576,398,440.30	539,353,875.14
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	17,132,031.51	17,291,953.21	16,180,616.25

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
17,132,031.51	17,291,953.21	16,180,616.25



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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2022-23)	(2023-24)	(2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	17,132,032.00	17,308,066.00	16,235,684.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	19,822,244.00	18,125,273.66	16,828,345.93
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	36,954,276.00	35,433,338.66	33,064,029.93
9. District's Available Reserve Percentage (information only) (Line 8 divided by Section 10B, Line 3)	6.47%	6.16%	6.13%
District's Reserve Standard (Section 10B, Line 7):	17,132,031.51	17,291,953.21	16,180,616.25
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

**S3. Temporary Interfund Borrowings**

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

No

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

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
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**1a. Contributions, Unrestricted General Fund**

(Fund 01, Resources 0000-1999, Object 8980)

Current Year (2022-23)	(63,619,263.00)	(65,918,591.00)	3.6%	2,299,328.00	Met
1st Subsequent Year (2023-24)	(65,011,713.00)	(72,299,366.00)	11.2%	7,287,653.00	Not Met
2nd Subsequent Year (2024-25)	(65,995,366.00)	(78,418,028.00)	15.8%	10,422,663.00	Not Met

**1b. Transfers In, General Fund \***

Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met

**1c. Transfers Out, General Fund \***

Current Year (2022-23)	3,800,000.00	3,800,000.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	3,800,000.00	33,600,000.00	789.5%	30,000,000.00	Not Met
2nd Subsequent Year (2024-25)	3,800,000.00	3,800,000.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

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.

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

Explanation:  
(required if NOT met)

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

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

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.

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

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

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

No

No

No

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No
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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)

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**S7. Unfunded Liabilities**

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

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

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

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

Yes

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

No

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

No

**2 OPEB Liabilities**

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

Budget Adoption  
(Form 01CS, Item S7A) First Interim

103,028,950.00	86,171,407.00
103,028,950.00	86,171,407.00

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 valuation or Alternative Measurement Method  
Current Year (2022-23)  
1st Subsequent Year (2023-24)  
2nd Subsequent Year (2024-25)

Budget Adoption  
(Form 01CS, Item S7A) First Interim

3,077,907.00	2,724,513.00
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)

2,363,377.00	2,363,377.00
2,363,377.00	2,363,377.00
2,363,377.00	2,363,377.00

- 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
2,168,801.00	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
349	349
349	349

**4. Comments:**





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

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

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

Yes

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

No

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

No

2 Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)		First Interim
51,300,901.00		59,109,119.00
51,300,901.00		59,109,119.00

3 Self-Insurance Contributions

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

Budget Adoption (Form 01CS, Item S7B)		First Interim
60,441,537.00		69,762,054.00
64,137,963.00		65,444,021.00
70,661,289.00		71,997,402.00

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

60,441,537.00	59,109,119.00
64,137,963.00	65,444,021.00
70,661,289.00	71,997,402.00

4 Comments:

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**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,446.8	1,446.8	1,358.7	1,358.0

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

Yes

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

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-6.

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

Dec 13, 2022

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

Yes

If Yes, date of Superintendent and CBO certification:

Dec 13, 2022

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

Yes

If Yes, date of budget revision board adoption:

Dec 13, 2022

4. Period covered by the agreement:

Begin Date:

Aug 08, 2022

End Date:

Jun 30, 2023

5. Salary settlement:

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

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

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

13,866,279

% change in salary schedule from prior year

8.0%

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

106,026

7. Amount included for any tentative salary schedule increases

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

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

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

Yes	Yes	Yes

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

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

No

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

If Yes, explain the nature of the new costs:

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

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

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

Yes	Yes	Yes

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

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

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


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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	952.6	952.6	952.6	952.6

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

No

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Yes

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

No

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

670,312

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

No		

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

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

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

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

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

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

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

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

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

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

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

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

No

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

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	182.0	182.0	182.0	182.0

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

No

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

Yes

If Yes, complete questions 3 and 4.

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement

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

**Negotiations Not Settled**

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

356,763

4. Amount included for any tentative salary schedule increases

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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**Management/Supervisor/Confidential  
Health and Welfare (H&W) Benefits**

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

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

Yes	Yes	Yes

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

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

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

Yes	Yes	Yes

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

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

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

Yes	Yes	Yes

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. Explain plans for how and when the negative fund balance will be addressed.

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**89A. Identification of Other Funds with Negative Ending Fund Balances**

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?
- If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.
2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.
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**ADDITIONAL FISCAL INDICATORS**

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The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for Items A2 through A9; Item A1 is automatically completed based on data from Criterion 8.

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

No

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

Yes

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:  
(optional)

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

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