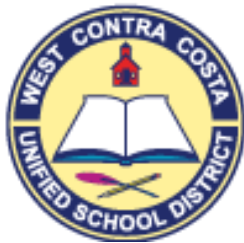


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# THIRD INTERIM REPORT

WEST CONTRA COSTA  
UNIFIED SCHOOL DISTRICT



2022/2023

# West Contra Costa Unified School District

## 2022-2023 Third Interim Budget Report

### Board Memberts

**Demetrio Gonzalez Hoy**  
President/Trustee Area 4

**Jamela Smith-Folds**  
Trustee Area 1

**Otheree Christian**  
President, Trustee Area 2

**Mister Phillips**  
Trustee Area 3

**Leslie Reckler**  
Trustee Area 5

### District Staff

**Dr. Kenneth Chris Hurst Sr.**  
Superintendent

**Dr. Robert McEntire**  
Associate Superintendent, Business  
Services

**SeungJa Cha**  
Executive Director,  
Business Services

# EXECUTIVE SUMMARY

The Third Interim report is a snapshot of the district's revenue and expenditure forecasts for the current fiscal year and a projection of the two subsequent fiscal years. The Third Interim Report is only produced in any year in which the Second Interim Report is certified as qualified or negative. As with any interim budget report, it is a time to adjust the budget based on the Enacted Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenue and expenditures throughout the year. The Third Interim report includes actual financial data from July 1 through April 30 each fiscal year and must be submitted to the County Office of Education (COE) no later than June 1st. To meet the board reporting deadline the Third Interim Report was completed before the Governor's 2023-24 May Revise was published, thus all assumptions used continue from the Governor's 2023-24 January Budget Proposal. Unique to this fiscal year is the impact of significant measures signed into law after the State adopted the budget in June. On August 26, 2022, the Governor signed Senate Bill 185 (SB 185), the Education Omnibus Trailer Bill, which changed the June 27, 2022 State adopted budget. Additionally, the Governor's 2023-24 Budget Proposal in January included substantive changes. The attached budget incorporates data where appropriate and timely, and plans for potential future changes signaled by the administration. Note that reductions to the Learning Recovery Emergency Block Grant and the Arts, Music, and Instructional Materials Discretionary Block Grant have a negative impact on the district's ability to use one-time funds to cover the operating deficits due to overstaffing.

The major K-12 funding provisions included in the 2022-23 state budget:

- LCFF statutory COLA on the base grant is 6.56% for 2022-23
- LCFF base grant "augmentation adjustment" of 6.70%; the initial state budget increased the base grant by 6.28%, but the trailer bill (AB 185) established the increase at 6.70% for 2022-23
- Increased LCFF COLA for 2023-24 from 5.38% to 8.13%
- LCFF calculation to allow school districts to utilize the greater of the current year, prior year, or the average of the most recent three prior years' ADA
- For eligible LEAS, the 2021-22 LCFF calculation to either the 2021-22 ADA or the 2021-22 ADA adjusted to reflect the LEA's 2019-20 attendance rate, whichever was greater
- \$7.9 billion to establish the Learning Recovery Emergency Block Grant - reduced to \$5.4 billion at May Revise
- \$3.6 billion to establish the Arts, Music, and Instructional Materials Discretionary Block Grant, though the state signaled a need to pull back a portion of the grant to maintain LCFF funding levels - reduced to \$1.8 billion at May Revise
- Full funding of \$4 billion for the Expanded Learning Opportunities Program (ELOP) with changes to the calculation of funds, offerings, and access requirements
- Home-to-school transportation funding equal to 60% of expenditures reported in the prior year, excluding capital outlay and non agency expenditures, and reduced by the transportation add-on to the LCFF
- Special education base rate increase to \$820 per ADA
- \$500 million to establish the Golden State Pathways Program for college and career education pathways and \$200 million for the expansion of dual enrollment programs

On January 10, 2023, Gov. Gavin Newsom released the proposed state budget for 2023-24. The proposal includes an 8.13% cost of living adjustment (COLA) to the Local Control Funding Formula (LCFF), as

well as an 8.13% COLA to special education and several other categorical programs outside the LCFF. The final statutory COLA is 8.22%, but this report uses the prior estimate of 8.13% due to time constraints in the turnaround of the Third Interim Report. Other funding priorities in the Governor's Proposed Budget are:

- \$300 million (ongoing) to create an LCFF Equity Multiplier intended to close opportunity gaps
- \$855 million (ongoing) to implement the second year of transitional kindergarten (TK) expansion
- \$175.3 million (ongoing) to support an 8.13% COLA for California State Preschool Program reimbursement rates
- \$250 million (one-time) to expand the number of high-poverty schools participating in the Literacy Coaches and Reading Specialist Grant Program
- \$100 million (one-time) for LEAs to provide high school seniors with cultural enrichment experiences
- \$301.7 million (ongoing) for Child Care and Development Programs and \$1.5 million (ongoing) for the Child and Adult Care Food Program to support an 8.13% COLA

The 2023-24 Governor's Budget acknowledges the passage of Proposition 28 (The Arts and Music in Schools—Funding Guarantee and Accountability Act) and provides approximately \$933 million for this purpose. But in turn, the Budget proposal pulls back \$1.2 billion from the Arts, Music, and Instructional Materials Discretionary Block Grant that was included in the Budget Act of 2022, reducing the grant from approximately \$3.5 billion to approximately \$1.8 billion.

The Budget also proposes to delay the \$550 million that was planned for the California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program from 2023-24 to 2024-25.

In addition, the Budget proposes a decrease of \$100 million in planned support for the School Facility Program, reducing the planned allocation in 2023-24 from approximately \$2.1 billion to approximately \$2.0 billion.

The Governor's Budget proposes an increase of \$3.5 million (ongoing) for all middle and high schools to maintain at least two doses of naloxone hydrochloride, or another medication to reverse an opioid overdose, on campus for emergency aid. Many LEAs have taken steps to address student health and safety in this area. These funds are intended to recognize the ongoing need for medication, emergency preparedness, and training around drug abuse.

The balance of the Public School System Stabilization Account (PSSSA) is projected to be \$9.9 billion at the end of 2022-23 which will continue to trigger the cap on district reserves in 2023-24. This means a district must commit or move any fund balances that exceed 10% of total expenditures. This does not apply to WCCUSD in the current projection period because the fund balances are too low.

Although the Budget fully funds the estimated COLA and avoids cuts to ongoing education programs, LEAs should be aware of the estimated \$31.5 billion state budget deficit for the 2023-24 fiscal year. The Budget proposes to address this deficit through funding delays, reductions and pullbacks, fund shifts, trigger reductions, and borrowing, which, aside from the school facilities funding delays and the Arts, Music, and Instructional Materials Discretionary Block Grant pullback noted above, do not affect TK-12 education programs. The current state revenue forecast assumes only slower economic growth; however, many economists believe that a mild recession will occur in 2023 or 2024. As a result, there is a risk of further state revenue shortfalls that could result in additional cuts to education spending and/or withdrawals from the PSSSA.

Moreover, many LEAs continue to experience student absences and increased costs because of COVID-19 and long-term declining enrollment. While the Average Daily Attendance (ADA) Loss Mitigation adjustment included in last year's budget trailer bill permitted the 2019-20 attendance yield to be used to amend the reported ADA in 2021-22, LEAs will not be able to amend reported ADA for 2022-23 or future years. However, the ADA Loss Mitigation adjusted 2021-22 ADA will be used in calculating the greater of the current year, prior year, or average ADA of the three most recent fiscal years to determine funded ADA for 2022-23, 2023-24, and 2024-25. In addition, most COVID-19 fiscal relief funding (e.g., GEER, ESSER, In-Person Instruction, Expanded Learning Opportunities Grant) will expire on or before September 30, 2024. As a reminder, ESSER II and GEER II funding expire on September 30, 2023.

### **Planning Factors for 2022-23 and MYPs**

The Contra Costa County Office of Education (CCCOE) provides guidance on factors that local educational agencies (LEAs), including WCCUSD, must use when developing their budget. These factors come from many sources, including the Department of Finance (DOF), the California Department of Education (CDE), the State Lottery, the California Public Employees Retirement System (CalPERS), and the California State Teachers Retirement System (CalSTRS).

Figure 1 shows the key planning factors for LEAs to incorporate into their 2022-23 Third Interim Report for multi-year projections. These planning factors are listed below and are based on the latest information available.

**FIGURE 1: Planning Factors for Budget Development Required by County Office of Education**

Planning Factors	2022-23	2023-24	2024-25
<b>Cost of Living Adjustment (COLA)</b>			
LCFF COLA	6.56%	8.13%	3.54%
LCFF Investment	6.70%		
Grade Span Adj (TK-3)		10.40%	
Grade Span Adj (9-12)		2.60%	
Special Education COLA	6.56%	8.13%	3.54%
<b>Employer Benefit Rates</b>			
CalSTRS	19.10%	19.10%	19.10%
CalPERS	25.37%	26.68%	28.10%
State Unemployment Insurance	0.50%	0.50%	0.50%
<b>Lottery</b>			
Unrestricted per ADA	\$179	\$170	\$170
Proposition 20 per ADA	\$67	\$67	\$67
<b>Minimum Wage</b>	\$16.39*	\$16.89**	\$17.29***
<b>Universal TK/ADA LCFF add-on for 12:1 student-to-adult ratio</b>	\$3,042	\$3,289	\$3,405
<b>Mandated Block Grant</b>			
K-8 per ADA	\$34.94	\$37.78	\$39.12
9-12 per ADA	\$67.31	\$72.78	\$75.36
<b>Charters</b>			
K-8 per ADA	\$18.34	\$19.83	\$20.53
9-12 per ADA	\$50.98	\$55.12	\$57.07

\*Effective January 1, 2023

\*\*Effective January 1, 2024

\*\*\*Effective January 1, 2025

The current financial situation is an improvement over the 2021-22 Third Interim report (just one year ago), when the district had a \$95 million deficit over the multi-year projection period (2021-22 to 2023-24) and required a negative budget certification and County Office of Education intervention. The 2022-23 Adopted Budget was a step in a positive direction and included the statutory cost of living adjustment (COLA) of 6.56% but did not include the added augmentation adjustment that more than doubled the effective increase to the LCFF. This Third Interim Report includes the added revenues from the LCFF augmentation adjustment, reductions of general expenditures through cost-saving measures, and a significant reprioritization of resources to meet the financial needs of our valued staff who have suffered disproportionately from inflation. Negotiated increases to staff are included in this report and have pushed the district from Negative to Positive to Qualified in just twelve short months. It is the District's hope that

more competitive compensation will help staff meet the very real cost of living increases they face every day, but also to improve retention and help with recruitment. The resultant cost increases mean the district, acting on direction provided by the Contra Costa County Office of Education is required to cut \$14.4 million from costs in the unrestricted general fund for the 2023-24 fiscal year and another \$8.2 million in 2024-25 to preserve Fund 17 balances and attain operational and fiscal balance. These steps are necessary because many expenditures currently paid by one-time funds in the restricted general fund will roll over to the unrestricted general fund when restricted funds are exhausted. The result of the many changes to the finances of the district since the Adopted Budget means that **the Third Interim Report includes a qualified budget certification, indicating that the district projects it may not meet its financial obligations in the current and two subsequent years.**

## THE EDUCATION BUDGET

The budget describes our school district's program plans for the current year. It includes an estimate of the money the district will receive (revenues) and its plan for spending those funds (expenditures). This budget was constructed within the constraints established by the state and federal governments. The state government in California largely controls school district revenues, while districts determine expenditures within allowable parameters for each individual funding source. Each year, the Legislature and Governor decide how much funding will go to public education and how those funds will be allocated. Decisions about how the funds are spent largely rest with local school boards, who face many constraints as they decide on their priorities.

In California, on average, the state provides about 57% of the operating school funding from its General Fund. Local property taxes contribute less than 26%, and federal funds provide 12%. Proceeds from the lottery generally add up to less than 2% of the total. School districts have one other source of funds, commonly referred to as "local miscellaneous revenues." These can come from various sources, such as lease income, donations, food service sales, and parcel taxes. Statewide, these average about 6% of revenues, but that varies dramatically from district to district. School districts may also receive additional monies from local bonds that are earmarked for facilities. The West Contra Costa Unified School District community has consistently invested in school bonds over the last 20+ years to improve teaching and learning conditions for students and staff. Most of the funds that school districts receive are to use at their discretion. These are called *general-purpose funds*. About one-third of district revenues are intended by the state or federal government for specified purposes and programs. These are called *categorical funds*. In 2022–23, California has more than a dozen categorical programs, such as teacher professional development and Special Education programs for students with disabilities.

Within specific parameters, each district makes its own choices about how to spend the funds it receives. The local school board is responsible for approving the district budget and the expenditure decisions made by district staff. Although districts are ultimately responsible for the cost of the salaries and benefits they pay employees, districts are required to engage in a collective bargaining process with employee labor unions. Union contracts can also affect many other district expenditures, including working conditions, class sizes, the number of workdays, and even the number of contact minutes teachers have with students. Districts decide which voluntary state and federal programs they will operate for students, including

everything from K–3 Class Size Reduction to summer school. But if they choose not to participate, they lose the funding for that specific program.

Districts are also required by law to put resources into some programs, such as Special Education and school lunches. Districts choose how much to invest in the construction, maintenance, and upgrading of their facilities. However, state law controls what buildings may be used as classrooms, requires features such as accessibility for the disabled, and specifies that school district employees must perform some maintenance services. In addition, state law prohibits districts from using money raised through local bonds for anything but the facilities promised as part of the bond measure.

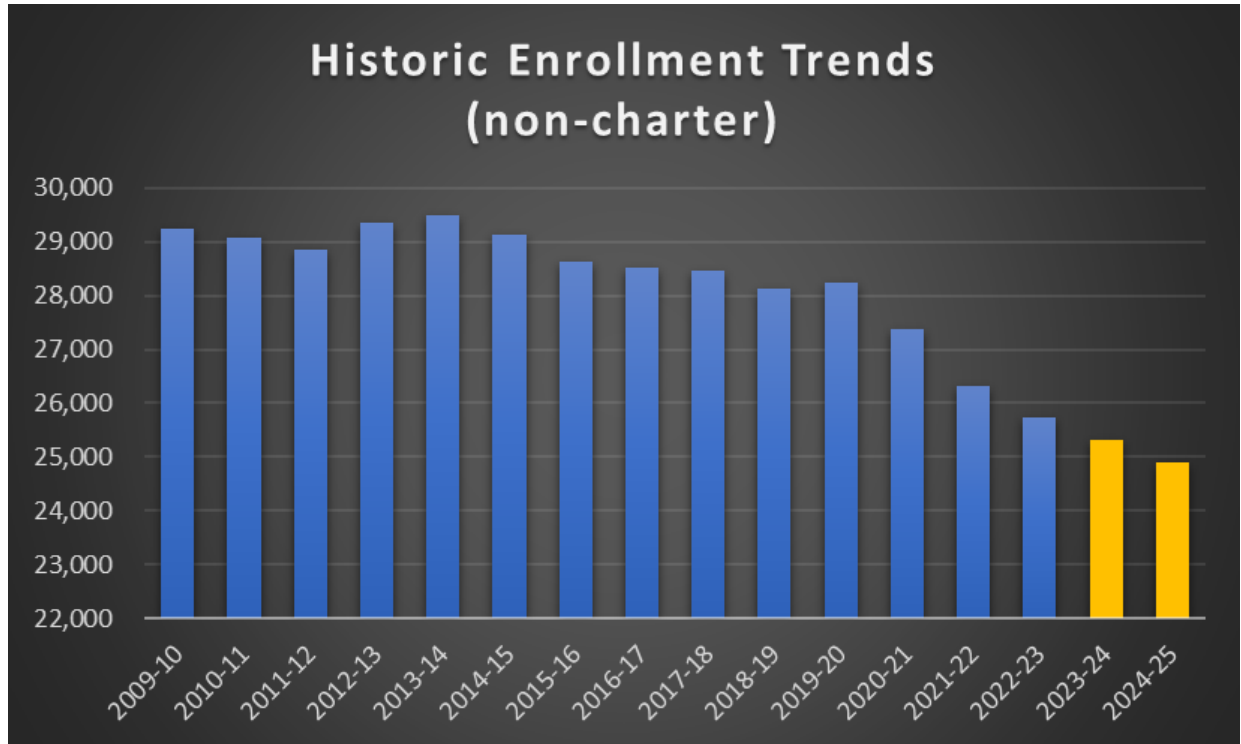
There are many challenges to building a school district budget compared to a budget for a private company. Local school districts have few opportunities to raise additional funds, no matter their needs. The state decides how much revenue districts must work with each school year; however, state leaders only finalize that decision once they pass the state budget. State leaders are legally required to pass the state budget by the end of June, but in some years, this has been delayed to as late as September. Further, the state provides support for schools through income tax and sales tax revenues that can change dramatically from year to year. When the state faces a difficult or uncertain budget, school districts must prepare for the worst and hope for the best. They must adopt their preliminary budgets by June 30, regardless of state action or inaction. They are also required by law to provide notice by March 15 to all employees, particularly teachers, if layoffs are possible. Yet the district may not know the exact amount of revenue available until months later. This is why teachers often receive layoff notices (or “pink slips”) but ultimately keep their jobs. Most school district expenditures are spent on employee salaries and benefits—more than 80% in most districts. A district’s response to budget cuts or even flat funding almost always includes eliminating personnel. For about half the school districts in the state, a major concern is shrinking (also known as “declining”) enrollments. Because a large portion of education funding is based on the number of students attending a district, revenues decrease along with a decline in the number of students. However, the overall costs of a school do not go down with the loss of a few students. For example, a district typically has to lose 20 or 30 students before it cuts one teaching position. However, if all of those students do not leave the same school, the district will lose the revenue for those students and be unable to reduce costs for teaching and support. Thus, districts with declining enrollment, such as WCCUSD, often face a particularly challenging budget squeeze.

## **ENROLLMENT PATTERNS**

It may be obvious to some people that most school district expenditures are directly related to the number of students served. However, some people might be shocked to learn that school districts are not funded on enrollment but on average daily attendance. *Average daily attendance* (ADA) is calculated by dividing the number of days students attend school by the number of school days in the year (180 school days). Many school districts throughout California have experienced a decline in student enrollment, and WCCUSD is no different. From 2013-14, WCCUSD experienced a slow, steady decline in enrollment with a short respite in 2019-20. However, the COVID pandemic accelerated the decline as many families moved out of the region or state in search of a lower cost of living. Between 2019-20 and 2021-22, the District lost 6.83% of its student population. As shown in Figure 2: Historical Non-Charter Enrollment, the District forecasts it will lose 1.46% of students in 2022-23, 1.45% in 2023-24, and 1.1% in 2024-25.

Making matters worse, the proportion of the year for which students are funded (ADA) has also declined statewide from 94% to just below 90% due to changes in attendance

**FIGURE 2: HISTORICAL NON-CHARTER ENROLLMENT**



This translates into a reality where the district must provide programs for a projected number of students, but receives less per student due to lower attendance rates.

### **REVENUES FOR 2022-23**

Public education finance is unique from traditional business finance because the school district does not have easy access to invest in growth opportunities, such as selling a product, purchasing another company, or borrowing. School district income is largely fixed by revenue drivers set by the State and Federal governments. The vast majority of the day-to-day operations of California public school districts are accounted for in the General Fund (Fund 1).

Figure 3 below shows the change in unrestricted revenue by income source, Local Control Funding Formula (LCFF), Federal, Other State Revenue, and Local Revenue. Analysis of the unrestricted general fund is important because these sources of revenues represent the ultimate source of fiscal solvency for the district should other funds run short of operating cash. The unrestricted general fund is also where the day-to-day activities for operations and most general education costs are recognized for all non-restricted programs. Note the increase in revenue since the Second Interim of \$98,152 in the Unrestricted General

Fund. This is an increase in the current year value, not a recognition of year-over-year revenue increases as provided for later in this report.

**FIGURE 3: 2022-23 UNRESTRICTED REVENUE CHANGES BY SOURCE**

Combined General Fund	2022-23 Adopted Budget	2022-23 First Interim	2022-23 Second Interim	2022-23 Third Interim	Third Interim Changes
Enrollment	25,932	25,697	25,735	25,735	0%
ADA	92.35%	90.43%	90.61%	90.61%	0%
LCFF Sources	\$ 307,105,905	\$ 331,199,805	\$ 331,215,230	\$ 331,215,230	
Federal Revenue	\$ 70,841,497	\$ 69,865,310	\$ 60,318,630	\$ 60,318,630	
Other State Revenue	\$ 58,471,705	\$ 72,014,582	\$ 132,737,144	\$ 132,737,144	
Other Local Revenue	\$ 19,057,424	\$ 20,538,951	\$ 25,523,173	\$ 25,621,325	\$ 98,152
Transfers In from Fund 17	\$ 14,000,000				
<b>TOTAL REVENUES</b>	<b>\$ 469,476,531</b>	<b>\$ 493,618,6480</b>	<b>\$ 549,794,177</b>	<b>\$ 549,892,329</b>	<b>\$ 98,152</b>

Finally, Figure 4 shows the total combined general fund revenues (restricted and unrestricted) for the district. Note substantial increases over the numbers at Adopted Budget in Figure 3, mainly due to special (categorical) funding provided for narrow and specific purposes such as Special Education (other state revenues and federal revenues), and to meet the needs of students eligible for free or reduced-price school meals (low-socioeconomic) for assistance with English language development and mathematics (federal revenues) in Title 1, 3, and 4 programs. Additionally, other state revenues and federal revenues continue to benefit from the recognition of COVID funds intended to help with learning loss and to fund the continuing operation of the district through this difficult time.

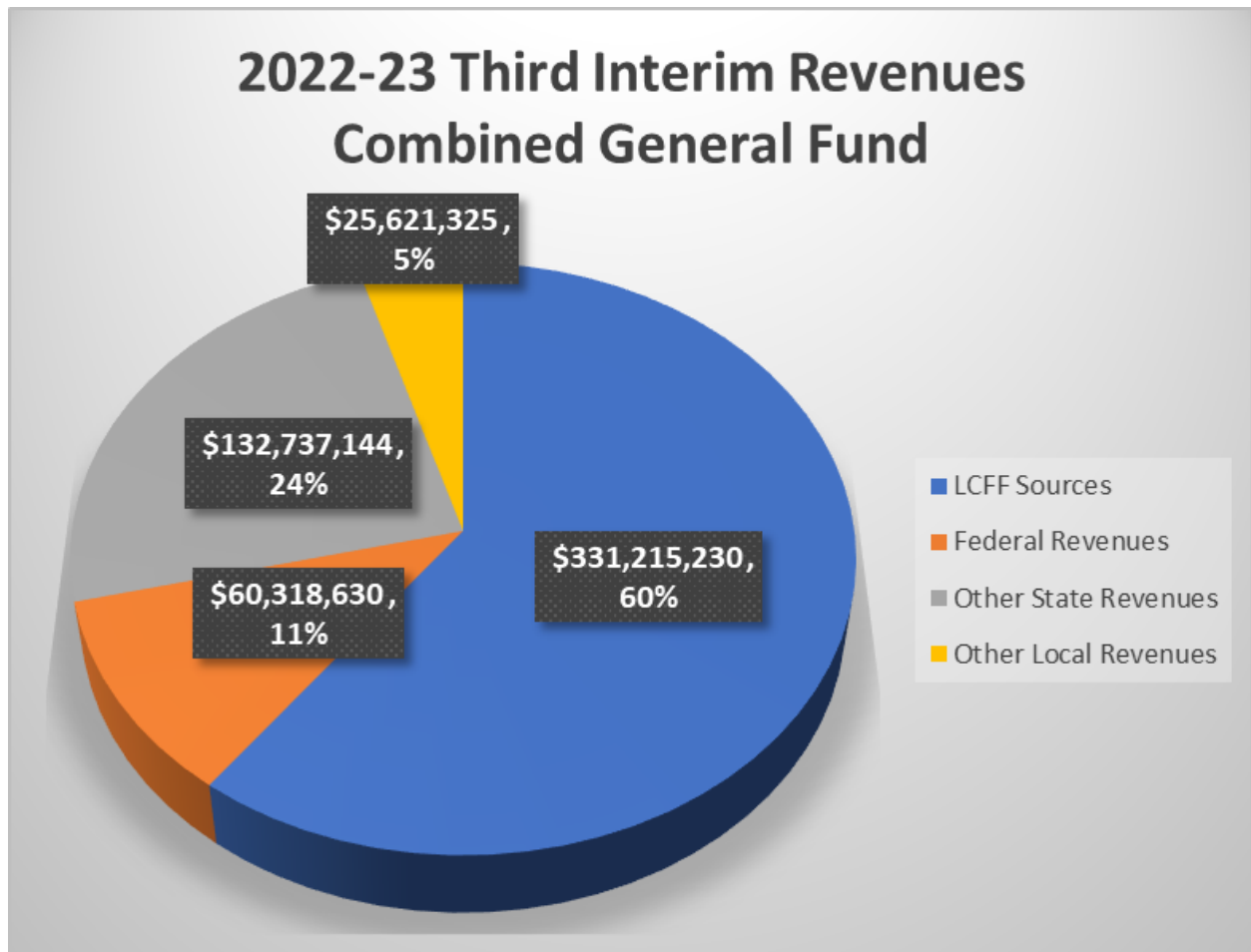
Note that 60% (or \$331.2 million) of the District’s General Fund revenue comes from the LCFF, which can be used for any purpose designated by the board of education. These funds typically support the base operations of the school district, including general education and special education. They also include expenditures outlined in the Local Control and Accountability Plan (LCAP) designated to improve services or outcomes for students who qualify as low- socio-economic (typically students who receive free or reduced-price meals), English language learners, or foster youth. The percentage of the general fund revenue from the LCFF (60%) is lower than the historic level, which is typically closer to 70%. This is due to the increase in other state revenues this fiscal year.

Federal funds come with strings attached and may only be used for the specific purpose or student group for whom they were generated. For example, Individuals with Disabilities Education Act (IDEA) funds may only be spent on special education students. Similarly, Title 1, 2, 3, and Every Student Succeeds Act (ESSA) funds may only be spent as outlined in the program funding guide for each program. Federal revenues are unusually high in 2022-23 at 11% due to the district’s plan to expand the bulk of the remaining ESSER III funds; the dollars for these funds were received in 2021-22 but cannot be recognized on the district’s income statement until the funds are expended.

Other State Funds are 24% of revenues and include both restricted and unrestricted fund sources such as special education (restricted) and lottery (both unrestricted and restricted components).

Other Local Revenue sources include restricted funds from parcel taxes and unrestricted funds for facilities (rental) use of District property which account for 5% of revenues.

**FIGURE 4: COMBINED GENERAL FUND REVENUES**



### **SPECIAL REVENUE FUNDS**

The Special Revenue Funds include Student Activity (Fund 08), Adult Education (Fund 11), Child Development (Fund 12), Cafeteria Fund (Fund13), and Special Reserve Fund for Other Than Capital Outlay Projects Fund (Fund 17) and will continue programs for 2022-23. The Cafeteria, Child Development, and Adult Education Fund received a 6.56% COLA for the 2022-23 fiscal year per the Governor’s May Revise, but none of these programs received the augmentation adjustment. The Deferred Maintenance Fund is fully supported by General Fund contributions and funds from the Maintenance and

Recreation Assessment District (MRAD). The expenditures have been updated based on current trends for all funds.

## **CAPITAL PROJECT FUNDS**

Capital Project Funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities and other capital assets. The Capital Project Funds include the Building Fund (Fund 21), Capital Facilities Fund (Fund 25), County School Facilities Fund (Fund 35), and the Special Reserve Fund for Capital Outlay Projects (Fund 40). These funds are budgeted on a multiyear basis. At the end of the year, unspent funds roll over to the next fiscal year.

## **GENERAL FUND EXPECTATIONS**

Public school districts are organizations of big people developing little people. As such, salary and benefits are the drivers of budgetary priorities. Certificated and classified staff all play an important role in continuing the district's success. All West Contra Costa Unified employees help to ensure a safe and positive learning environment in the district. Through the allocation formulas that WCCUSD has established in the staffing matrix, the district ensures that proper staffing will be allocated to help meet the goals and objectives of the Board. The district allocates employees using a staffing matrix using full-time equivalents (FTEs) for all school site positions and many centrally managed positions. Figure 5: General Fund Expenditures by Major Object (below) shows how much the district spends for certificated labor (staff members with teaching, service, or administrative credentials issued by the California Commission on Teacher Credentialing). These are classroom teachers, counselors, nurses, psychologists, speech and language pathologists (SLPs), instructional coaches, vice principals, and principals. These costs represent 34% of total general fund expenditures. Classified labor costs are for all employees conducting work that does not require a credential from the State. These include all support services staff, instructional assistants (in the classroom under teacher supervision), gardening (grounds), custodial, office clerical, campus safety specialists, maintenance staff, elementary yard duty supervisors, school community outreach workers, warehouse workers, etc. These costs represent 14% of total general fund expenditures. Benefits costs include all traditional statutory costs like workers' compensation, retirement programs (STRS and PERS) for certificated and classified staff, respectively, and health and welfare benefits. Employee benefits costs are for all employees regardless of the type of their status and full or part-time. These costs represent 26% of total general fund expenditures. The pie chart in Figure 5 shows that labor and benefits costs are 74% of total general fund expenditures. That leaves 26% to pay for everything else that is necessary to run the district, like utilities, textbooks, supplies, mortgages on two office buildings, and to pay for outside services (predominantly for special education students) that cannot be provided for internally, or for which the District is unsuccessful in hiring internally and has to contract out. These expenses can be found in the Books and Supplies (6%) and Services and Other Operating Expenditures (19%). Finally, small amounts are spent on Capital expenditures and sending money to other funds (other outgo).

On the surface, it may appear as though the district spends less on labor from the total general fund than similar districts, this spending arrangement occurs because the district may only recognize federal

revenues when there are allowable matching expenditures, in other words, the district must recognize a matching expense. This inflates the purported expenses in the Books and Supplies and the Services and Other Operating Expenditures categories until actual expenditures plans are put in place. The same occurs in the Books and Supplies categories for school site budgets, they are “held” in this pot until the school site itemized budget is input.

## GENERAL FUND EXPENDITURES

**FIGURE 5: GENERAL FUND EXPENDITURES BY MAJOR OBJECT**

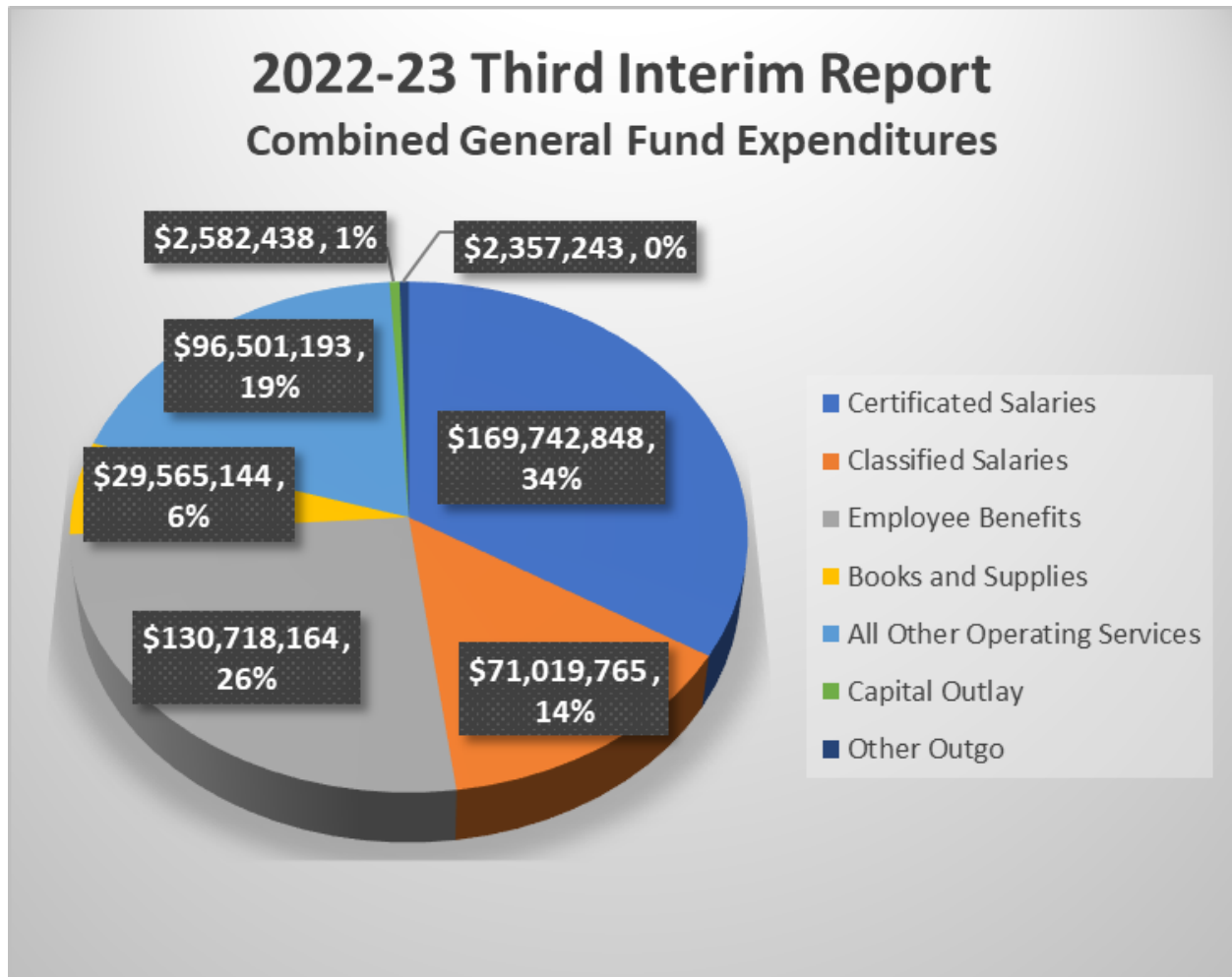
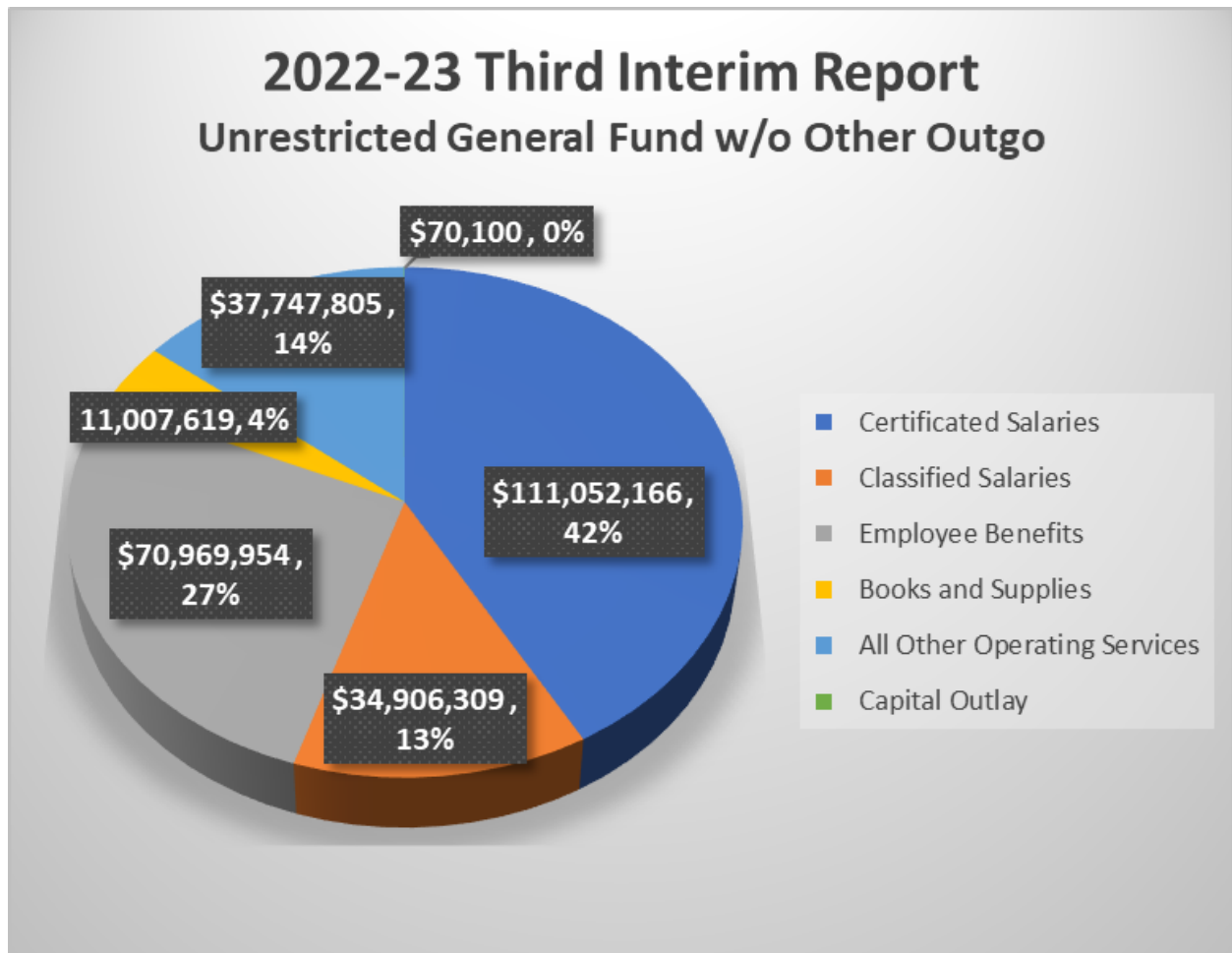


Figure 6 shows the unrestricted general fund expenditures and does not follow the same recognition rules for restricted funding and more correctly reflects actually planned expenditures to revenues. Since the majority of the general education program is funded from the unrestricted general fund, certificated salaries are projected at 42%. Classified salaries are 13%, driven primarily by special education and routine restricted maintenance on the restricted side of the budget. Since benefits are tied to total salaries, their cost is forecast at 27%, bringing the total unrestricted general fund labor cost to 82%. Books and

supplies are projected at 4%, while Services and Other Operating Expenditures are projected at 14%, with a small amount budgeted for Capital Improvements.

In the next section, we detail how the district develops staffing for each school site using a Staffing Matrix. A review of the Staffing Matrix prior to reading the next section is useful.

**Figure 6: 2022-23 Unrestricted General Fund Expenditures (minus Other Outgo)**



## ENDING FUND BALANCE

The district’s beginning fund balance is the accumulation of results from prior carryover and current operations. The ending fund balance is the result of the beginning fund balance plus or minus the results from operations in the current year. The State’s minimum reserve requirement for WCCUSD is 3%. The general reserve in West Contra Costa Unified is a safety net for budget issues that may arise and helps to manage cash flow during the year. The district ended the 2021- 22 fiscal year with \$53,755,378 in the combined general fund, plus \$35,012,473 in Fund 17 (Special Reserve Fund for Other than Capital Outlay

Projects). The amount in Fund 17 was transferred there at the direction of the board of education to provide a necessary buffer to provide time for better decision-making in the event of an economic calamity. As we see in Figure 7, the fund projected ending fund balance looks strong, but it is important to recognize that the amounts in the restricted (highlighted in blue) may only be used for specific purposes, not general operations. The district only meets its required reserves in all three years by using \$5.1 million from Fund 17 in 2023-24 and another \$22.5 million in 204-25. A structural deficit of this magnitude and recent inability to maintain the structural integrity provided by the staffing matrix exacerbates this very solvable problem. The Contra Costa County Office of Education has required WCCUSD to present an 2023-24 Adopted Budget that is operationally neutral in the unrestricted general fund for the 2023-24 fiscal year. This will require operational cuts and shifts of expenditures into one-time funds that are unsustainable, and increase the impact on staffing in the 2024-25 more dramatically.

**Figure 7: 2022-23 Multi-year Projections - Combined General Fund**

	2022-23	2023-24	2024-25
Revenues	\$549,892,329	\$510,575,391	\$462,417,834
a. Transfers In from Fund 17	\$0.00	\$5,100,000	\$22,500,000
A. Total Revenues	\$549,892,329	\$515,675,391	\$484,917,834
B. Expenses	\$502,486,795	\$523,202,523	\$520,701,873
<b>C. Surplus/(Deficit ) (A-B)</b>	<b>\$47,405,534</b>	<b>-\$7,527,132</b>	<b>-\$35,784,039</b>
D. Beginning Fund Balance	\$53,755,378	\$101,160,912	\$93,633,780
E. Ending Fund Balance	\$101,160,912	\$93,633,780	\$57,849,740
<b>F. Components of Ending Fund Balance</b>			
a. Nonspendable	\$300,000	\$300,000	\$300,000
b. Restricted	\$75,865,938	\$77,629,461	\$41,864,209
c. Committed	\$0.00	\$0.00	\$0.00
d. Reserve for Economic Uncertainties - 3.00%*	\$15,074,604	\$15,696,076	\$15,621,056
e. Assigned	\$0.00	\$0.00	\$0.00
f. Unassigned/Unappropriated	\$9,920,370	\$8,244	\$64,476
G. Other Reserves – Fund 17 Reserve for Eco. Uncert	\$35,012,473	\$29,912,473	\$7,412,473
* State Minimum Reserve Requirements			

## LOOKING FORWARD

While we made great strides as a district to realign our budget to match the student population and revenues, getting this far has come at a price. ESSER III funds are projected to be fully expended in 2023-24, resulting in a necessary cut to all ongoing expenditures currently being charged to that program.

The 2022-23 Third Interim Report includes a fiscal solvency plan that includes reductions in staff to match the student population being served. The multi-year projections assume the board will approve all reductions currently tied to vacant positions and to those positions being funded by a one-time funding source that will be fully exhausted before the 2024- 25 fiscal year. Staff will continue working to manage this process through natural attrition, but the district's inability to make small adjustments will turn into cuts that impact more adults in future years. Still, it must be noted that the district is overstaffed at the secondary level in the current year, and will remain overstaffed in many areas, due to reductions to match student attrition. As a result, the county office of education required a resolution to be board-approved stating that the board will make the required out-year cuts necessary to maintain a positive budget certification including \$22.5 million in reductions by 2024-25. The detail of these reductions will be spelled out position-by-position in the 2023-24 Adopted Budget published before July 1, 2023, and the amount of cuts for 2024-25 and future years.

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	307,105,905.00	331,215,230.00	281,956,259.49	331,215,230.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,347,536.00	9,524,439.00	4,622,257.06	9,524,439.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,400,000.00	6,812,131.00	7,166,600.72	6,812,131.00	0.00	0.0%
5) TOTAL, REVENUES			314,853,441.00	347,551,800.00	293,745,117.27	347,551,800.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	108,665,392.00	111,052,166.00	92,248,258.26	111,052,166.00	0.00	0.0%
2) Classified Salaries		2000-2999	36,722,128.00	34,906,309.00	30,021,944.84	34,906,309.00	0.00	0.0%
3) Employee Benefits		3000-3999	68,062,541.00	70,969,954.00	57,406,086.45	70,969,954.00	0.00	0.0%
4) Books and Supplies		4000-4999	13,203,367.00	11,007,619.00	4,940,302.80	11,007,619.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	38,570,945.00	37,747,805.00	28,089,393.02	37,747,805.00	0.00	0.0%
6) Capital Outlay		6000-6999	556,421.00	70,100.00	14,500.00	70,100.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,365,532.00	1,365,532.00	1,323,054.16	1,365,532.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,586,414.00)	(4,211,969.00)	(722,706.19)	(4,211,969.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			262,559,912.00	262,907,516.00	213,320,833.34	262,907,516.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			52,293,529.00	84,644,284.00	80,424,283.93	84,644,284.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	14,000,000.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(74,603,358.00)	(80,451,558.00)	138,999.68	(80,451,558.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(60,603,358.00)	(80,451,558.00)	138,999.68	(80,451,558.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,309,829.00)	4,192,726.00	80,563,283.61	4,192,726.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	21,102,247.48		21,102,247.48	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	21,102,247.48		21,102,247.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	21,102,247.48		21,102,247.48		
2) Ending Balance, June 30 (E + F1e)			(8,309,829.00)	25,294,973.48		25,294,973.48		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		70,000.00		
Stores		9712	0.00	0.00		230,000.00		
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	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	24,255,910.48		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		15,074,604.00		
Unassigned/Unappropriated Amount		9790	(8,309,829.00)	1,039,063.00		9,920,369.48		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	170,682,098.00	149,072,270.00	133,098,517.28	149,072,270.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	40,262,927.00	72,112,791.00	48,466,409.00	72,112,791.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	230,111.30	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	573,527.00	559,506.00	277,809.18	559,506.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,879.00	3,537.00	3,824.91	3,537.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	76,910,183.00	84,317,481.00	88,060,789.51	84,317,481.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,946,939.00	3,131,278.00	2,824,886.44	3,131,278.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,226,780.00	5,627,211.00	5,430,825.31	5,627,211.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	17,591,461.00	19,561,764.00	19,561,763.81	19,561,764.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	13,927,969.00	16,579,656.00	0.00	16,579,656.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			326,125,763.00	350,965,494.00	297,954,936.74	350,965,494.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(19,019,858.00)	(19,750,264.00)	(15,998,677.25)	(19,750,264.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			307,105,905.00	331,215,230.00	281,956,259.49	331,215,230.00	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	0.00	0.00	0.00	0.00		

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Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,000,000.00	1,000,000.00	1,058,664.00	1,000,000.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,347,536.00	4,347,536.00	3,533,293.06	4,347,536.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						

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Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	4,176,903.00	30,300.00	4,176,903.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,347,536.00</b>	<b>9,524,439.00</b>	<b>4,622,257.06</b>	<b>9,524,439.00</b>	<b>0.00</b>	<b>0.0%</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		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	146,113.72	0.00	0.00	0.0%
Interest		8660	200,000.00	268,432.00	1,076,062.30	268,432.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	2,200,000.00	6,543,699.00	5,944,424.70	6,543,699.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

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From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,400,000.00	6,812,131.00	7,166,600.72	6,812,131.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			314,853,441.00	347,551,800.00	293,745,117.27	347,551,800.00	0.00	0.0%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	88,107,473.00	88,403,336.00	73,843,614.37	88,403,336.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,208,247.00	4,401,858.00	3,701,394.46	4,401,858.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	13,272,064.00	14,926,384.00	12,204,913.33	14,926,384.00	0.00	0.0%
Other Certificated Salaries		1900	3,077,608.00	3,320,588.00	2,498,336.10	3,320,588.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			108,665,392.00	111,052,166.00	92,248,258.26	111,052,166.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	4,711,503.00	0.00	529,347.81	0.00	0.00	0.0%
Classified Support Salaries		2200	12,316,854.00	11,876,090.00	10,601,776.62	11,876,090.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	5,955,693.00	6,234,951.00	5,066,773.09	6,234,951.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	12,214,913.00	13,958,680.00	11,409,044.52	13,958,680.00	0.00	0.0%
Other Classified Salaries		2900	1,523,165.00	2,836,588.00	2,415,002.80	2,836,588.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			36,722,128.00	34,906,309.00	30,021,944.84	34,906,309.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	20,350,103.00	20,668,984.00	16,828,157.53	20,668,984.00	0.00	0.0%
PERS		3201-3202	8,850,472.00	8,504,287.00	7,032,195.25	8,504,287.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,245,123.00	4,159,611.00	3,495,640.67	4,159,611.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	20,539,498.00	20,230,398.00	15,903,753.01	20,230,398.00	0.00	0.0%
Unemployment Insurance		3501-3502	728,653.00	716,637.00	595,599.61	716,637.00	0.00	0.0%
Workers' Compensation		3601-3602	4,663,740.00	4,686,174.00	3,928,708.76	4,686,174.00	0.00	0.0%
OPEB, Allocated		3701-3702	8,303,741.00	11,420,207.00	9,168,368.85	11,420,207.00	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	381,211.00	583,656.00	453,662.77	583,656.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			68,062,541.00	70,969,954.00	57,406,086.45	70,969,954.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	12,219.00	11,940.99	12,219.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	54,721.00	11,694.60	54,721.00	0.00	0.0%
Materials and Supplies		4300	9,276,647.00	8,888,579.00	4,122,876.43	8,888,579.00	0.00	0.0%
Noncapitalized Equipment		4400	3,926,720.00	2,052,100.00	793,790.78	2,052,100.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			13,203,367.00	11,007,619.00	4,940,302.80	11,007,619.00	0.00	0.0%

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<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	2,334,647.00	2,803,224.00	1,022,776.51	2,803,224.00	0.00	0.0%
Travel and Conferences		5200	102,263.00	335,653.00	143,742.47	335,653.00	0.00	0.0%
Dues and Memberships		5300	76,725.00	103,645.00	93,760.83	103,645.00	0.00	0.0%
Insurance		5400-5450	4,047,741.00	4,677,741.00	4,677,741.00	4,677,741.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,088,500.00	6,868,703.00	6,497,688.09	6,868,703.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,573,299.00	1,475,941.00	927,091.10	1,475,941.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,935.00	33,535.00	7,534.75	33,535.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	21,398,355.00	20,324,474.00	14,016,154.62	20,324,474.00	0.00	0.0%
Communications		5900	936,480.00	1,124,889.00	702,903.65	1,124,889.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>38,570,945.00</b>	<b>37,747,805.00</b>	<b>28,089,393.02</b>	<b>37,747,805.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
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	556,421.00	70,100.00	14,500.00	70,100.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>556,421.00</b>	<b>70,100.00</b>	<b>14,500.00</b>	<b>70,100.00</b>	<b>0.00</b>	<b>0.0%</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	2,022.00	2,022.00	(130.00)	2,022.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
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						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	208,510.00	208,510.00	168,184.16	208,510.00	0.00	0.0%
Other Debt Service - Principal		7439	1,155,000.00	1,155,000.00	1,155,000.00	1,155,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,365,532.00	1,365,532.00	1,323,054.16	1,365,532.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(3,609,251.00)	(3,117,383.00)	(722,706.19)	(3,117,383.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(977,163.00)	(1,094,586.00)	0.00	(1,094,586.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,586,414.00)	(4,211,969.00)	(722,706.19)	(4,211,969.00)	0.00	0.0%
TOTAL, EXPENDITURES			262,559,912.00	262,907,516.00	213,320,833.34	262,907,516.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	14,000,000.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			14,000,000.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 End of Year Projection  
 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)
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(74,603,358.00)	(80,451,558.00)	138,999.68	(80,451,558.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(74,603,358.00)	(80,451,558.00)	138,999.68	(80,451,558.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(60,603,358.00)	(80,451,558.00)	138,999.68	(80,451,558.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>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	70,841,497.00	60,318,630.00	23,195,220.39	60,318,630.00	0.00	0.0%
3) Other State Revenue		8300-8599	53,124,169.00	123,212,705.00	101,565,992.78	123,212,705.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,657,424.00	18,809,194.00	18,880,377.87	18,809,194.00	0.00	0.0%
5) TOTAL, REVENUES			140,623,090.00	202,340,529.00	143,641,591.04	202,340,529.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	54,414,759.00	58,690,682.00	41,847,239.42	58,690,682.00	0.00	0.0%
2) Classified Salaries		2000-2999	35,296,780.00	36,113,456.00	27,178,490.55	36,113,456.00	0.00	0.0%
3) Employee Benefits		3000-3999	57,715,111.00	59,748,210.00	31,981,630.67	59,748,210.00	0.00	0.0%
4) Books and Supplies		4000-4999	30,571,372.00	18,557,525.00	6,305,968.88	18,557,525.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	36,743,452.00	58,753,388.00	32,489,939.42	58,753,388.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,844,616.00	2,512,338.00	627,398.87	2,512,338.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,232,192.00	2,086,297.00	1,564,722.21	2,086,297.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,609,251.00	3,117,383.00	722,706.19	3,117,383.00	0.00	0.0%
9) TOTAL, EXPENDITURES			222,427,533.00	239,579,279.00	142,718,096.21	239,579,279.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(81,804,443.00)	(37,238,750.00)	923,494.83	(37,238,750.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	74,603,358.00	80,451,558.00	(138,999.68)	80,451,558.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			74,603,358.00	80,451,558.00	(138,999.68)	80,451,558.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,201,085.00)	43,212,808.00	784,495.15	43,212,808.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	32,653,130.06		32,653,130.06	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	32,653,130.06		32,653,130.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	32,653,130.06		32,653,130.06		
2) Ending Balance, June 30 (E + F1e)			(7,201,085.00)	75,865,938.06		75,865,938.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	769,705.00	75,865,938.06		75,865,938.06		
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	(7,970,790.00)	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	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	6,437,832.00	7,801,350.00	(611,101.48)	7,801,350.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	1,764,777.00	2,047,440.00	(8,112.70)	2,047,440.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	44,700.00	44,700.00	44,700.00	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	7,755,051.00	11,170,587.00	6,443,575.08	11,170,587.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,055,647.00	1,008,447.00	448,084.95	1,008,447.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	91,200.58	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,036,854.00	1,122,633.00	658,841.35	1,122,633.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	2,168,861.00	4,023,528.00	1,806,173.07	4,023,528.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	268,695.00	255,313.00	0.00	255,313.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	50,353,780.00	32,844,632.00	14,321,859.54	32,844,632.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>70,841,497.00</b>	<b>60,318,630.00</b>	<b>23,195,220.39</b>	<b>60,318,630.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	21,636,999.00	24,495,430.00	20,028,336.26	24,495,430.00	0.00	0.0%
Prior Years	6500	8319	0.00	47,053.00	70,580.40	47,053.00	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	1,733,680.00	1,733,680.00	1,173,599.51	1,733,680.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	965,225.00	5,308,994.00	3,283,238.33	5,308,994.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	1,394,856.00	1,932,925.00	1,719,290.77	1,932,925.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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	27,393,409.00	89,694,623.00	75,290,947.51	89,694,623.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>53,124,169.00</b>	<b>123,212,705.00</b>	<b>101,565,992.78</b>	<b>123,212,705.00</b>	<b>0.00</b>	<b>0.0%</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	9,788,117.00	9,788,117.00	9,926,416.69	9,788,117.00	0.00	0.0%
Other		8622	5,617,816.00	5,621,598.00	5,615,415.87	5,621,598.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	307,401.00	274,889.62	307,401.00	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	0.00	0.00	0.00	0.00	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	1,251,491.00	3,092,078.00	3,063,655.69	3,092,078.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

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 Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			16,657,424.00	18,809,194.00	18,880,377.87	18,809,194.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			140,623,090.00	202,340,529.00	143,641,591.04	202,340,529.00	0.00	0.0%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	37,403,856.00	42,887,543.00	30,486,420.49	42,887,543.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	10,022,076.00	8,276,174.00	6,092,260.17	8,276,174.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,157,527.00	3,006,371.00	2,066,125.35	3,006,371.00	0.00	0.0%
Other Certificated Salaries		1900	3,831,300.00	4,520,594.00	3,202,433.41	4,520,594.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			54,414,759.00	58,690,682.00	41,847,239.42	58,690,682.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	21,011,219.00	18,337,018.00	12,731,274.56	18,337,018.00	0.00	0.0%
Classified Support Salaries		2200	8,216,358.00	10,304,563.00	8,515,917.53	10,304,563.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,115,779.00	1,177,136.00	968,718.72	1,177,136.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,344,122.00	2,459,764.00	1,980,663.86	2,459,764.00	0.00	0.0%
Other Classified Salaries		2900	2,609,302.00	3,834,975.00	2,981,915.88	3,834,975.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			35,296,780.00	36,113,456.00	27,178,490.55	36,113,456.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	25,157,642.00	25,406,505.00	7,281,487.99	25,406,505.00	0.00	0.0%
PERS		3201-3202	8,140,173.00	8,619,822.00	6,547,537.88	8,619,822.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,432,943.00	3,548,146.00	2,640,560.67	3,548,146.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	11,118,982.00	11,938,013.00	7,952,752.95	11,938,013.00	0.00	0.0%
Unemployment Insurance		3501-3502	451,150.00	469,396.00	361,872.10	469,396.00	0.00	0.0%
Workers' Compensation		3601-3602	2,880,182.00	3,006,850.00	2,216,074.71	3,006,850.00	0.00	0.0%
OPEB, Allocated		3701-3702	6,359,772.00	6,416,290.00	4,714,015.81	6,416,290.00	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	174,267.00	343,188.00	267,328.56	343,188.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			57,715,111.00	59,748,210.00	31,981,630.67	59,748,210.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	2,698,680.00	2,640,176.00	1,789,258.82	2,640,176.00	0.00	0.0%
Books and Other Reference Materials		4200	251,000.00	444,838.00	237,968.83	444,838.00	0.00	0.0%
Materials and Supplies		4300	26,816,544.00	13,644,843.00	3,464,509.75	13,644,843.00	0.00	0.0%
Noncapitalized Equipment		4400	805,148.00	1,827,668.00	814,231.48	1,827,668.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			30,571,372.00	18,557,525.00	6,305,968.88	18,557,525.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	4,985,512.00	14,357,992.00	5,407,575.66	14,357,992.00	0.00	0.0%
Travel and Conferences		5200	272,055.00	1,066,180.00	372,770.89	1,066,180.00	0.00	0.0%
Dues and Memberships		5300	109,972.00	137,666.00	113,250.52	137,666.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,013,074.00	4,791,242.00	3,112,971.81	4,791,242.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	81,404.00	79,690.56	81,404.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	28,247,784.00	38,312,830.00	23,403,059.18	38,312,830.00	0.00	0.0%
Communications		5900	115,055.00	6,074.00	620.80	6,074.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>36,743,452.00</b>	<b>58,753,388.00</b>	<b>32,489,939.42</b>	<b>58,753,388.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,500,000.00	1,061,682.00	0.00	1,061,682.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	227,500.00	402,994.00	208,498.00	402,994.00	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	117,116.00	1,047,662.00	418,900.87	1,047,662.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,844,616.00</b>	<b>2,512,338.00</b>	<b>627,398.87</b>	<b>2,512,338.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	2,232,192.00	2,086,297.00	1,564,722.21	2,086,297.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,232,192.00	2,086,297.00	1,564,722.21	2,086,297.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	3,609,251.00	3,117,383.00	722,706.19	3,117,383.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,609,251.00	3,117,383.00	722,706.19	3,117,383.00	0.00	0.0%
TOTAL, EXPENDITURES			222,427,533.00	239,579,279.00	142,718,096.21	239,579,279.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	74,603,358.00	80,451,558.00	(138,999.68)	80,451,558.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			74,603,358.00	80,451,558.00	(138,999.68)	80,451,558.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			74,603,358.00	80,451,558.00	(138,999.68)	80,451,558.00	0.00	0.0%

2022-23 End of Year Projection  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	307,105,905.00	331,215,230.00	281,956,259.49	331,215,230.00	0.00	0.0%
2) Federal Revenue		8100-8299	70,841,497.00	60,318,630.00	23,195,220.39	60,318,630.00	0.00	0.0%
3) Other State Revenue		8300-8599	58,471,705.00	132,737,144.00	106,188,249.84	132,737,144.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,057,424.00	25,621,325.00	26,046,978.59	25,621,325.00	0.00	0.0%
5) TOTAL, REVENUES			455,476,531.00	549,892,329.00	437,386,708.31	549,892,329.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	163,080,151.00	169,742,848.00	134,095,497.68	169,742,848.00	0.00	0.0%
2) Classified Salaries		2000-2999	72,018,908.00	71,019,765.00	57,200,435.39	71,019,765.00	0.00	0.0%
3) Employee Benefits		3000-3999	125,777,652.00	130,718,164.00	89,387,717.12	130,718,164.00	0.00	0.0%
4) Books and Supplies		4000-4999	43,774,739.00	29,565,144.00	11,246,271.68	29,565,144.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	75,314,397.00	96,501,193.00	60,579,332.44	96,501,193.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,401,037.00	2,582,438.00	641,898.87	2,582,438.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,597,724.00	3,451,829.00	2,887,776.37	3,451,829.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(977,163.00)	(1,094,586.00)	0.00	(1,094,586.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			484,987,445.00	502,486,795.00	356,038,929.55	502,486,795.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(29,510,914.00)	47,405,534.00	81,347,778.76	47,405,534.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	14,000,000.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			14,000,000.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(15,510,914.00)	47,405,534.00	81,347,778.76	47,405,534.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	53,755,377.54		53,755,377.54	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	53,755,377.54		53,755,377.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	53,755,377.54		53,755,377.54		
2) Ending Balance, June 30 (E + F1e)			(15,510,914.00)	101,160,911.54		101,160,911.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		70,000.00		
Stores		9712	0.00	0.00		230,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

2022-23 End of Year Projection  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	769,705.00	75,865,938.06		75,865,938.06		
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	24,255,910.48		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		15,074,604.00		
Unassigned/Unappropriated Amount		9790	(16,280,619.00)	1,039,063.00		9,920,369.48		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	170,682,098.00	149,072,270.00	133,098,517.28	149,072,270.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	40,262,927.00	72,112,791.00	48,466,409.00	72,112,791.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	230,111.30	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	573,527.00	559,506.00	277,809.18	559,506.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,879.00	3,537.00	3,824.91	3,537.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	76,910,183.00	84,317,481.00	88,060,789.51	84,317,481.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,946,939.00	3,131,278.00	2,824,886.44	3,131,278.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,226,780.00	5,627,211.00	5,430,825.31	5,627,211.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	17,591,461.00	19,561,764.00	19,561,763.81	19,561,764.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	13,927,969.00	16,579,656.00	0.00	16,579,656.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			326,125,763.00	350,965,494.00	297,954,936.74	350,965,494.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(19,019,858.00)	(19,750,264.00)	(15,998,677.25)	(19,750,264.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			307,105,905.00	331,215,230.00	281,956,259.49	331,215,230.00	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	6,437,832.00	7,801,350.00	(611,101.48)	7,801,350.00	0.00	0.0%

2022-23 End of Year Projection  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	1,764,777.00	2,047,440.00	(8,112.70)	2,047,440.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	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	44,700.00	44,700.00	44,700.00	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	7,755,051.00	11,170,587.00	6,443,575.08	11,170,587.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,055,647.00	1,008,447.00	448,084.95	1,008,447.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	91,200.58	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	1,036,854.00	1,122,633.00	658,841.35	1,122,633.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	2,168,861.00	4,023,528.00	1,806,173.07	4,023,528.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	268,695.00	255,313.00	0.00	255,313.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	50,353,780.00	32,844,632.00	14,321,859.54	32,844,632.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>70,841,497.00</b>	<b>60,318,630.00</b>	<b>23,195,220.39</b>	<b>60,318,630.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	21,636,999.00	24,495,430.00	20,028,336.26	24,495,430.00	0.00	0.0%
Prior Years	6500	8319	0.00	47,053.00	70,580.40	47,053.00	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	1,000,000.00	1,000,000.00	1,058,664.00	1,000,000.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,081,216.00	6,081,216.00	4,706,892.57	6,081,216.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	965,225.00	5,308,994.00	3,283,238.33	5,308,994.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 End of Year Projection  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	1,394,856.00	1,932,925.00	1,719,290.77	1,932,925.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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	27,393,409.00	93,871,526.00	75,321,247.51	93,871,526.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>58,471,705.00</b>	<b>132,737,144.00</b>	<b>106,188,249.84</b>	<b>132,737,144.00</b>	<b>0.00</b>	<b>0.0%</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	9,788,117.00	9,788,117.00	9,926,416.69	9,788,117.00	0.00	0.0%
Other		8622	5,617,816.00	5,621,598.00	5,615,415.87	5,621,598.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	307,401.00	421,003.34	307,401.00	0.00	0.0%
Interest		8660	200,000.00	268,432.00	1,076,062.30	268,432.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,451,491.00	9,635,777.00	9,008,080.39	9,635,777.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

2022-23 End of Year Projection  
General Fund  
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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)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>19,057,424.00</b>	<b>25,621,325.00</b>	<b>26,046,978.59</b>	<b>25,621,325.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>455,476,531.00</b>	<b>549,892,329.00</b>	<b>437,386,708.31</b>	<b>549,892,329.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	125,511,329.00	131,290,879.00	104,330,034.86	131,290,879.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	14,230,323.00	12,678,032.00	9,793,654.63	12,678,032.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	16,429,591.00	17,932,755.00	14,271,038.68	17,932,755.00	0.00	0.0%
Other Certificated Salaries		1900	6,908,908.00	7,841,182.00	5,700,769.51	7,841,182.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>163,080,151.00</b>	<b>169,742,848.00</b>	<b>134,095,497.68</b>	<b>169,742,848.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	25,722,722.00	18,337,018.00	13,260,622.37	18,337,018.00	0.00	0.0%
Classified Support Salaries		2200	20,533,212.00	22,180,653.00	19,117,694.15	22,180,653.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	7,071,472.00	7,412,087.00	6,035,491.81	7,412,087.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	14,559,035.00	16,418,444.00	13,389,708.38	16,418,444.00	0.00	0.0%
Other Classified Salaries		2900	4,132,467.00	6,671,563.00	5,396,918.68	6,671,563.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>72,018,908.00</b>	<b>71,019,765.00</b>	<b>57,200,435.39</b>	<b>71,019,765.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	45,507,745.00	46,075,489.00	24,109,645.52	46,075,489.00	0.00	0.0%
PERS		3201-3202	16,990,645.00	17,124,109.00	13,579,733.13	17,124,109.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	7,678,066.00	7,707,757.00	6,136,201.34	7,707,757.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	31,658,480.00	32,168,411.00	23,856,505.96	32,168,411.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,179,803.00	1,186,033.00	957,471.71	1,186,033.00	0.00	0.0%
Workers' Compensation		3601-3602	7,543,922.00	7,693,024.00	6,144,783.47	7,693,024.00	0.00	0.0%
OPEB, Allocated		3701-3702	14,663,513.00	17,836,497.00	13,882,384.66	17,836,497.00	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	555,478.00	926,844.00	720,991.33	926,844.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>125,777,652.00</b>	<b>130,718,164.00</b>	<b>89,387,717.12</b>	<b>130,718,164.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	2,698,680.00	2,652,395.00	1,801,199.81	2,652,395.00	0.00	0.0%
Books and Other Reference Materials		4200	251,000.00	499,559.00	249,663.43	499,559.00	0.00	0.0%
Materials and Supplies		4300	36,093,191.00	22,533,422.00	7,587,386.18	22,533,422.00	0.00	0.0%
Noncapitalized Equipment		4400	4,731,868.00	3,879,768.00	1,608,022.26	3,879,768.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>43,774,739.00</b>	<b>29,565,144.00</b>	<b>11,246,271.68</b>	<b>29,565,144.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	7,320,159.00	17,161,216.00	6,430,352.17	17,161,216.00	0.00	0.0%
Travel and Conferences		5200	374,318.00	1,401,833.00	516,513.36	1,401,833.00	0.00	0.0%
Dues and Memberships		5300	186,697.00	241,311.00	207,011.35	241,311.00	0.00	0.0%
Insurance		5400-5450	4,047,741.00	4,677,741.00	4,677,741.00	4,677,741.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,088,500.00	6,868,703.00	6,497,688.09	6,868,703.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,586,373.00	6,267,183.00	4,040,062.91	6,267,183.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	12,935.00	114,939.00	87,225.31	114,939.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	49,646,139.00	58,637,304.00	37,419,213.80	58,637,304.00	0.00	0.0%
Communications		5900	1,051,535.00	1,130,963.00	703,524.45	1,130,963.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>75,314,397.00</b>	<b>96,501,193.00</b>	<b>60,579,332.44</b>	<b>96,501,193.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,500,000.00	1,061,682.00	0.00	1,061,682.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	227,500.00	402,994.00	208,498.00	402,994.00	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	673,537.00	1,117,762.00	433,400.87	1,117,762.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,401,037.00</b>	<b>2,582,438.00</b>	<b>641,898.87</b>	<b>2,582,438.00</b>	<b>0.00</b>	<b>0.0%</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	2,022.00	2,022.00	(130.00)	2,022.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 End of Year Projection  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	2,232,192.00	2,086,297.00	1,564,722.21	2,086,297.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	208,510.00	208,510.00	168,184.16	208,510.00	0.00	0.0%
Other Debt Service - Principal		7439	1,155,000.00	1,155,000.00	1,155,000.00	1,155,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,597,724.00	3,451,829.00	2,887,776.37	3,451,829.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(977,163.00)	(1,094,586.00)	0.00	(1,094,586.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(977,163.00)	(1,094,586.00)	0.00	(1,094,586.00)	0.00	0.0%
TOTAL, EXPENDITURES			484,987,445.00	502,486,795.00	356,038,929.55	502,486,795.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	14,000,000.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			14,000,000.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 End of Year Projection  
 General Fund  
 Summary - Unrestricted/Restricted  
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			14,000,000.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	7,428,674.19
6230	California Clean Energy Jobs Act	25,856.55
6266	Educator Effectiveness, FY 2021-22	6,040,365.00
6300	Lottery: Instructional Materials	203,368.89
6332	CA Community Schools Partnership Act - Implementation Grant	4,741,997.00
6500	Special Education	.24
6536	Special Ed: Dispute Prevention and Dispute Resolution	.36
6537	Special Ed: Learning Recovery Support	.08
6546	Mental Health-Related Services	717,755.87
6547	Special Education Early Intervention Preschool Grant	2,561,007.16
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	7,827,417.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	25,000.00
7029	Child Nutrition: Food Service Staff Training Funds	.41
7311	Classified School Employee Professional Development Block Grant	141,812.68
7412	A-G Access/Success Grant	1,370,359.00
7413	A-G Learning Loss Mitigation Grant	489,740.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	1,246,868.45
7435	Learning Recovery Emergency Block Grant	37,822,040.00
7810	Other Restricted State	1.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,526.50
9010	Other Restricted Local	5,222,147.68
Total, Restricted Balance		75,865,938.06

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)	25,469.55	25,869.93	22,131.79	25,869.93	0.00	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Total, District Regular ADA</b> <b>(Sum of Lines A1 through A3)</b>	25,469.55	25,869.93	22,131.79	25,869.93	0.00	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>g. Total, District Funded County Program ADA</b> <b>(Sum of Lines A5a through A5f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> <b>(Sum of Line A4 and Line A5g)</b>	25,469.55	25,869.93	22,131.79	25,869.93	0.00	0.0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>8. Charter School ADA</b> <b>(Enter Charter School ADA using</b> <b>Tab C. Charter School ADA)</b>						

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

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

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	April									
A. BEGINNING CASH			55,050,455.24	44,054,322.92	29,579,042.31	37,410,354.14	39,138,215.08	42,229,751.62	126,681,144.05	110,318,733.46
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		12,350,079.10	8,415,711.20	33,563,345.16	15,211,877.16	15,148,280.16	33,669,346.16	15,188,823.16	13,479,096.16
Property Taxes	8020-8079		127,905,337.67		3,824.91	2,934,732.97	1,045,356.63	(16,033,331.67)	279,069.72	(45,390.44)
Miscellaneous Funds	8080-8099				0.00		0.00	0.00	(8,971,219.97)	(1,444,171.32)
Federal Revenue	8100-8299		(21,755,020.71)	6,075,133.06	6,746,352.22	10,365,712.17	3,732,218.52	584,682.86	5,859,514.54	6,166,741.00
Other State Revenue	8300-8599		4,408,260.31	2,369,833.90	6,320,733.17	6,454,541.28	24,768,480.42	19,722,144.37	4,719,645.99	7,317,655.23
Other Local Revenue	8600-8799		1,026,648.30	930,840.49	16,386,693.58	340,625.53	497,568.59	1,348,283.77	3,869,288.66	241,235.08
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979				0.00					
TOTAL RECEIPTS			123,935,304.67	17,791,518.65	63,020,949.04	35,307,489.11	45,191,904.32	39,291,125.49	20,945,122.10	25,715,165.71
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		488,606.50	12,950,571.94	13,578,108.92	14,150,197.54	14,390,997.24	13,864,348.87	13,782,497.53	14,908,950.17
Classified Salaries	2000-2999		2,810,072.08	5,870,241.42	5,737,575.46	5,779,018.94	5,792,233.38	6,729,252.88	5,764,022.30	6,516,990.61
Employee Benefits	3000-3999		2,135,412.31	9,001,278.67	9,137,920.99	9,272,415.51	9,343,497.63	9,646,369.24	9,521,763.68	9,937,849.24
Books and Supplies	4000-4999		128,518.84	1,682,517.37	2,437,159.20	1,435,030.02	884,984.16	1,329,857.52	722,653.44	937,807.51
Services	5000-5999		203,837.86	2,051,119.85	8,554,713.87	2,854,093.81	10,201,505.38	9,046,527.80	7,514,009.43	4,782,116.61
Capital Outlay	6000-6599			13,787.98	20,858.42	230,058.97	121,723.82	113,406.97	227.50	40,829.62
Other Outgo	7000-7499		396,073.00		2,565.20		0.00	923,295.96	0.00	1,564,722.21

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
<b>TOTAL DISBURSEMENTS</b>			6,162,520.59	31,569,517.23	39,468,902.06	33,720,814.79	40,734,941.61	41,653,059.24	37,305,173.88	38,689,265.97
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	142,048.48	50,587.34			(63.79)			(98.28)	
Accounts Receivable	9200-9299	30,491,582.55	30,453,644.80	36,456.87	(19,262.28)	116,798.89	1.15	(97,499.45)	7.94	
Due From Other Funds	9310	1,049,760.70	1,049,760.70		0.00					
Stores	9320	281,077.29	159,074.45	(105,731.99)	(51,137.28)	20,042.80	(8,221.29)	(6,805.57)	5,693.29	27,385.79
Prepaid Expenditures	9330									
Other Current Assets	9340		(127,905,337.67)		(15,657,276.00)		(1,383,710.58)	86,944,836.07		403,593.16
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>		31,964,469.02	(96,192,270.38)	(69,275.12)	(15,727,675.56)	136,777.90	(1,391,930.72)	86,840,531.05	5,602.95	430,978.95
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(27,031,397.73)	27,034,160.39	628,006.91	(6,940.41)	(4,408.72)	(26,504.55)	27,204.87	7,961.76	155,717.48
Due To Other Funds	9610	(119,991.04)	119,991.04							
Current Loans	9640									
Unearned Revenues	9650	5,422,494.59	5,422,494.59							
Deferred Inflows of Resources	9690									
<b>SUBTOTAL</b>		(21,728,894.18)	32,576,646.02	628,006.91	(6,940.41)	(4,408.72)	(26,504.55)	27,204.87	7,961.76	155,717.48
<u>Nonoperating</u>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		53,693,363.20	(128,768,916.40)	(697,282.03)	(15,720,735.15)	141,186.62	(1,365,426.17)	86,813,326.18	(2,358.81)	275,261.47
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(10,996,132.32)	(14,475,280.61)	7,831,311.83	1,727,860.94	3,091,536.54	84,451,392.43	(16,362,410.59)	(12,698,838.79)
<b>F. ENDING CASH (A + E)</b>			44,054,322.92	29,579,042.31	37,410,354.14	39,138,215.08	42,229,751.62	126,681,144.05	110,318,733.46	97,619,894.67
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	April								
A. BEGINNING CASH		97,619,894.67	81,436,389.60	127,171,260.44	108,471,495.79				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	21,289,383.16	13,479,096.16	14,564,311.01	43,621,768.24	(18,796,055.83)		221,185,061.00	221,185,061.00
Property Taxes	8020-8079	70,299.37	0.00	15,175,800.28	(1,555,266.44)			129,780,433.00	129,780,433.00
Miscellaneous Funds	8080-8099	(3,650,432.79)	(1,932,853.17)	(2,327,613.78)	(1,423,972.97)			(19,750,264.00)	(19,750,264.00)
Federal Revenue	8100-8299	5,295,660.61	124,226.12	442,899.52	1,695,085.47	34,985,424.62		60,318,630.00	60,318,630.00
Other State Revenue	8300-8599	6,462,545.92	23,644,409.25	3,424,435.16	3,502,968.27	19,621,490.73		132,737,144.00	132,737,144.00
Other Local Revenue	8600-8799	1,132,668.58	273,126.01	(238,929.32)	(176,842.35)	(9,881.92)		25,621,325.00	25,621,325.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		30,600,124.85	35,588,004.37	31,040,902.87	45,663,740.22	35,800,977.60	0.00	549,892,329.00	549,892,329.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	20,819,290.87	15,161,928.10	17,086,779.93	24,713,745.24	(6,153,174.86)		169,742,847.99	169,742,848.00
Classified Salaries	2000-2999	6,049,578.37	6,151,449.95	6,487,832.72	6,670,659.18	660,837.71		71,019,765.00	71,019,765.00
Employee Benefits	3000-3999	11,374,700.80	10,016,509.05	10,338,825.83	10,997,672.47	19,993,948.58		130,718,164.00	130,718,164.00
Books and Supplies	4000-4999	1,024,678.45	663,065.17	5,242,182.64	10,270,174.81	2,806,514.87		29,565,144.00	29,565,144.00
Services	5000-5999	7,521,930.11	7,849,477.72	9,796,387.86	13,064,182.68	13,061,290.02		96,501,193.00	96,501,193.00
Capital Outlay	6000-6599	13,939.00	87,066.59	777,982.25	885,393.13	277,163.75		2,582,438.00	2,582,438.00
Other Outgo	7000-7499	(130.00)	1,250.00	0.00	(1,430,164.34)	899,630.97		2,357,243.00	2,357,243.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		46,803,987.60	39,930,746.58	49,729,991.23	65,171,663.17	31,546,211.04	0.00	502,486,794.99	502,486,795.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							50,425.27	
Accounts Receivable	9200-9299	102.30	2.30	1.00		(35,800,977.60)		(5,310,724.08)	
Due From Other Funds	9310							1,049,760.70	
Stores	9320	(43,647.50)	10,258.43	(10,928.77)				(4,017.64)	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340	(70,299.37)	50,068,486.77		7,599,707.62			0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(113,844.57)	50,078,747.50	(10,927.77)	7,599,707.62	(35,800,977.60)	0.00	(4,214,555.75)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(134,202.25)	1,134.45	(251.48)		(31,546,211.04)		(3,864,332.59)	
Due To Other Funds	9610							119,991.04	
Current Loans	9640							0.00	
Unearned Revenues	9650							5,422,494.59	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(134,202.25)	1,134.45	(251.48)	0.00	(31,546,211.04)	0.00	1,678,153.04	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		20,357.68	50,077,613.05	(10,676.29)	7,599,707.62	(4,254,766.56)	0.00	(5,892,708.79)	0.00
E. NET INCREASE/DECREASE (B - C + D)		(16,183,505.07)	45,734,870.84	(18,699,764.65)	(11,908,215.33)	0.00	0.00	41,512,825.22	47,405,534.00
F. ENDING CASH (A + E)		81,436,389.60	127,171,260.44	108,471,495.79	96,563,280.46				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								96,563,280.46	

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	331,215,230.00	3.64%	343,259,128.00	(.58%)	341,281,798.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	9,524,439.00	8.13%	10,298,776.00	3.54%	10,663,353.00
4. Other Local Revenues	8600-8799	6,812,131.00	(64.77%)	2,400,000.00	0.00%	2,400,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	5,100,000.00	341.18%	22,500,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(80,451,558.00)	6.69%	(85,833,778.00)	2.35%	(87,854,468.00)
6. Total (Sum lines A1 thru A5c)		267,100,242.00	3.04%	275,224,126.00	5.00%	288,990,683.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				111,052,166.00		120,298,610.00
b. Step & Column Adjustment				1,043,890.00		1,130,807.00
c. Cost-of-Living Adjustment				8,202,554.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	111,052,166.00	8.33%	120,298,610.00	.94%	121,429,417.00
2. Classified Salaries						
a. Base Salaries				34,906,309.00		37,359,594.00
b. Step & Column Adjustment				338,591.00		362,388.00
c. Cost-of-Living Adjustment				2,114,694.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	34,906,309.00	7.03%	37,359,594.00	.97%	37,721,982.00
3. Employee Benefits	3000-3999	70,969,954.00	10.72%	78,580,055.00	3.29%	81,162,148.00
4. Books and Supplies	4000-4999	11,007,619.00	3.44%	11,386,281.00	2.77%	11,701,681.00
5. Services and Other Operating Expenditures	5000-5999	37,747,805.00	3.44%	39,046,329.00	2.77%	40,127,913.00
6. Capital Outlay	6000-6999	70,100.00	3.44%	72,511.00	2.77%	74,520.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,365,532.00	33.27%	1,819,847.00	(74.89%)	457,007.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,211,969.00)	(3.88%)	(4,048,449.00)	(9.47%)	(3,665,199.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		262,907,516.00	8.22%	284,514,778.00	1.58%	289,009,469.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		4,192,726.00		(9,290,652.00)		(18,786.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		21,102,247.48		25,294,973.48		16,004,321.48
2. Ending Fund Balance (Sum lines C and D1)		25,294,973.48		16,004,321.48		15,985,535.48
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	300,000.00		300,000.00		300,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		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	15,074,604.00		15,696,076.00		15,621,056.00
2. Unassigned/Unappropriated	9790	9,920,369.48		8,245.48		64,479.48
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		25,294,973.48		16,004,321.48		15,985,535.48
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,074,604.00		15,696,076.00		15,621,056.00
c. Unassigned/Unappropriated	9790	9,920,369.48		8,245.48		64,479.48
(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	15,074,604.00				
c. Unassigned/Unappropriated	9790	48,139,702.47				
3. Total Available Reserves (Sum lines E1a thru E2c)		88,209,279.95		15,704,321.48		15,685,535.48
<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.						
Interfund transfer needed from fund 17 in 23-24 and 24-25						

**2022-23 End of Year Projection  
General Fund  
Multiyear Projections  
Restricted**

West Contra Costa Unified  
Contra Costa County

07 61796 0000000  
Form MYPI  
D83M99TE1W(2022-23)

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	0.00%	0.00
2. Federal Revenues	8100-8299	60,318,630.00	(28.70%)	43,006,777.00	(61.00%)	16,772,258.00
3. Other State Revenues	8300-8599	123,212,705.00	(23.55%)	94,200,995.00	(21.56%)	73,890,711.00
4. Other Local Revenues	8600-8799	18,809,194.00	(7.44%)	17,409,715.00	0.00%	17,409,715.00
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	80,451,558.00	6.69%	85,833,778.00	2.35%	87,854,468.00
6. Total (Sum lines A1 thru A5c)		282,792,087.00	(14.97%)	240,451,265.00	(18.52%)	195,927,152.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				58,690,682.00		60,143,601.00
b. Step & Column Adjustment				581,772.00		565,350.00
c. Cost-of-Living Adjustment				871,147.00		(7,500,000.00)
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	58,690,682.00	2.48%	60,143,601.00	(11.53%)	53,208,951.00
2. Classified Salaries						
a. Base Salaries				36,113,456.00		38,651,582.00
b. Step & Column Adjustment				350,301.00		374,920.00
c. Cost-of-Living Adjustment				2,187,825.00		
d. Other Adjustments				0.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	36,113,456.00	7.03%	38,651,582.00	.97%	39,026,502.00
3. Employee Benefits	3000-3999	59,748,210.00	6.63%	63,711,460.00	(1.70%)	62,630,707.00
4. Books and Supplies	4000-4999	18,557,525.00	.75%	18,695,904.00	(2.58%)	18,213,780.00
5. Services and Other Operating Expenditures	5000-5999	58,753,388.00	(13.58%)	50,774,505.00	2.77%	52,180,958.00
6. Capital Outlay	6000-6999	2,512,338.00	(36.36%)	1,598,762.00	2.77%	1,643,048.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,086,297.00	3.44%	2,158,066.00	2.77%	2,217,844.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,117,383.00	(5.25%)	2,953,863.00	(12.97%)	2,570,613.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		239,579,279.00	(.37%)	238,687,743.00	(2.93%)	231,692,403.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		43,212,808.00		1,763,522.00		(35,765,251.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		32,653,130.06		75,865,938.06		77,629,460.06
2. Ending Fund Balance (Sum lines C and D1)		75,865,938.06		77,629,460.06		41,864,209.06
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	75,865,938.06		77,629,460.06		41,864,209.06
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)		75,865,938.06		77,629,460.06		41,864,209.06
<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.						
N/A						

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	331,215,230.00	3.64%	343,259,128.00	(.58%)	341,281,798.00
2. Federal Revenues	8100-8299	60,318,630.00	(28.70%)	43,006,777.00	(61.00%)	16,772,258.00
3. Other State Revenues	8300-8599	132,737,144.00	(21.27%)	104,499,771.00	(19.09%)	84,554,064.00
4. Other Local Revenues	8600-8799	25,621,325.00	(22.68%)	19,809,715.00	0.00%	19,809,715.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	5,100,000.00	341.18%	22,500,000.00
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)		549,892,329.00	(6.22%)	515,675,391.00	(5.96%)	484,917,835.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				169,742,848.00		180,442,211.00
b. Step & Column Adjustment				1,625,662.00		1,696,157.00
c. Cost-of-Living Adjustment				9,073,701.00		(7,500,000.00)
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	169,742,848.00	6.30%	180,442,211.00	(3.22%)	174,638,368.00
2. Classified Salaries						
a. Base Salaries				71,019,765.00		76,011,176.00
b. Step & Column Adjustment				688,892.00		737,308.00
c. Cost-of-Living Adjustment				4,302,519.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	71,019,765.00	7.03%	76,011,176.00	.97%	76,748,484.00
3. Employee Benefits	3000-3999	130,718,164.00	8.85%	142,291,515.00	1.06%	143,792,855.00
4. Books and Supplies	4000-4999	29,565,144.00	1.75%	30,082,185.00	(.55%)	29,915,461.00
5. Services and Other Operating Expenditures	5000-5999	96,501,193.00	(6.92%)	89,820,834.00	2.77%	92,308,871.00
6. Capital Outlay	6000-6999	2,582,438.00	(35.28%)	1,671,273.00	2.77%	1,717,568.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,451,829.00	15.24%	3,977,913.00	(32.76%)	2,674,851.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,094,586.00)	0.00%	(1,094,586.00)	0.00%	(1,094,586.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		502,486,795.00	4.12%	523,202,521.00	(.48%)	520,701,872.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		47,405,534.00		(7,527,130.00)		(35,784,037.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		53,755,377.54		101,160,911.54		93,633,781.54
2. Ending Fund Balance (Sum lines C and D1)		101,160,911.54		93,633,781.54		57,849,744.54
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	300,000.00		300,000.00		300,000.00
b. Restricted	9740	75,865,938.06		77,629,460.06		41,864,209.06
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	15,074,604.00		15,696,076.00		15,621,056.00

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	9,920,369.48		8,245.48		64,479.48
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		101,160,911.54		93,633,781.54		57,849,744.54
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,074,604.00		15,696,076.00		15,621,056.00
c. Unassigned/Unappropriated	9790	9,920,369.48		8,245.48		64,479.48
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,074,604.00		0.00		0.00
c. Unassigned/Unappropriated	9790	48,139,702.47		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		88,209,279.95		15,704,321.48		15,685,535.48
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.55%		3.00%		3.01%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	West Contra Costa Unified School District					
<b>2. Special education pass-through funds</b>						
(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				
<b>2. District ADA</b>						
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)						
		22,131.79		24,788.52		23,568.70
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		502,486,795.00		523,202,521.00		520,701,872.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		502,486,795.00		523,202,521.00		520,701,872.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		15,074,603.85		15,696,075.63		15,621,056.16
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)		15,074,603.85		15,696,075.63		15,621,056.16
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES