San Juan Unified School District
Regular Meeting of the Board of Education
3738 Walnut Avenue, Carmichael, California 95608

PUBLIC PARTICIPATION GUIDELINES

Board of Education meetings are held in person in the board room located at 3738 Walnut Avenue, Carmichael, California. Alternatively, you can view the board meeting on YouTube from a computer, mobile device or tablet. The YouTube link can be found on the district's YouTube channel or by visiting https://www.sanjuan.edu/boardmeeting where the link will be posted approximately 15 minutes prior to the start of the meeting. The district has taken the following steps to assist the public in offering public comment:

1. In Person Public Comment. Public comment may be offered in person during the board meeting at the district office located at 3738 Walnut Avenue, Carmichael, California. Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per single topic. Time will be extended for any speaker who uses an interpreter. Please be aware that public comments, including your name, become part of the public record.

2. Online Submission of Public Comment. Members of the public may submit written comments by using the comment form located on the district website at http://www.sanjuan.edu/boardmeeting. If you wish to submit a written comment on more than one agenda item, please submit a separate form for each item on which you are commenting. Written comments are limited to 1,500 characters. Comments will be provided to the members of the board.

The business to be considered at this board meeting is on the following agenda:

Board of Education Agenda
December 13, 2022

A. OPEN SESSION/CALL TO ORDER/ELECTION RESULTS – 4:15 p.m.

1. **November 8 Election Results/Oath of Office** (Kern)
   Comment: As a result of the governing board elections held on November 8, and with the completion of the official canvass by, and receipt of, the certificate of facts from the Sacramento County Registrar of Voters, the oath of office will be administered to elected board members Ben Avey, Zima Creason, Tanya Kravchuk and Steve Miller.

B. ANNOUNCEMENT OF CLOSED SESSION TOPICS – 5:15 p.m.

1. Visitor Comments (for closed session agenda items only)
   Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per single topic. Time will be extended for any speaker who uses an interpreter. Public comments, including your name, become part of the public record.

C. CLOSED SESSION – 5:15 p.m.

1. Student expulsions in six cases and student readmissions in two cases (Education Code section 48918[f]).

D. RECONVENE OPEN SESSION/PLEDGE OF ALLEGIANCE – 6:30 p.m.

E. ORGANIZATIONAL MEETING – Election of Officers/Representatives/Determinations – 6:35 p.m. (Creason)
Comment: At the November 15, 2022, board meeting, the board selected December 13, 2022, as the date for the annual organizational meeting of the Board of Education to take the following actions:

1. Election of officers: president, vice president, clerk
2. Selection of board representatives to the following committees [past/current representatives noted]:
   a. Board Advisory Committees
      i. Citizens/Bond Oversight Committee [Creason; Villescaz (alt.)]
      ii. Curriculum, Standards, Instructional and Student Services Committee [Costa; McKibbin (alt.)]
      iii. Facilities Committee [Hernandez; Villescaz (alt.)]
      iv. Local Control and Accountability Plan Parent Advisory Committee (LCAP PAC) [Costa and Hernandez (co-representatives)]
   b. Parent Committees
      i. District English Learner Advisory Committee (DELAC) [McKibbin; Creason (alt.)]
      ii. Special Education Community Advisory Committee (CAC) [Creason; McKibbin (alt.)]

c. Other Board-Represented Committees
   i. San Juan Education Foundation (SJEF) [alternating representatives]
   ii. District Audit Committee [Hernandez and Villescaz]
   iii. California School Boards Association (CSBA) Delegate Assembly; 2-year term from April 1, 2023 through March 31, 2025 [Costa term ends March 31, 2023; McKibbin term ends March 31, 2024]
   iv. City of Citrus Heights Education and Community Programs Committee [McKibbin and Creason]

3. Appointment of the superintendent as secretary to the board.
4. Establishment of regular board meeting dates and starting/ending times [presently scheduled for the second and fourth Tuesdays of the month at 6:30 p.m., and workshops as needed].
5. Determination of board meeting locations [presently held in the board room at 3738 Walnut Avenue].
6. Approve board members' remuneration in accordance with Board Bylaw 9250(a) – "The fee to be paid shall be the maximum amount allowable by law." The current amount is $787.50 per month.

F. APPROVAL OF THE MINUTES – November 15, 2022, regular meeting, pages 2473-2477.

G. ORGANIZATIONS/ANNOUNCEMENTS – 6:50 p.m.

1. High School Student Council Reports
2. Staff Reports
3. Board-appointed/District Committees
4. Employee Organizations
5. Other District Organizations
6. Closed Session/Expulsion Actions (Government Code section 54957.1)

H. VISITOR COMMENTS – 7:00 p.m.

Board Bylaw 9323 limits visitor comments to two (2) minutes per speaker, with no more than 30 minutes per single topic. Time will be extended for any speaker who uses an interpreter. Public comments, including your name, become part of the public record.

I. CONSENT CALENDAR – I-1/I-8 – 7:30 p.m.

Action: The administration recommends that the consent calendar, I-1 through I-8, regarding regular business items, be approved. Any item may be removed for further discussion and separate action following consideration of remaining agenda items.

1. *Personnel – appointments, leaves of absence and separations.

2. *Purchasing Report – purchase orders and service agreements, change orders, construction and public works bids and piggyback contracts.

3. Acceptance of the following gifts:
   Camp Winthers: from Kitchell: $1,500.
   Family and Community Engagement (FACE) Department: from EKC Enterprises Inc. – for sponsorship to support the FACE mobile: $1,000; from WIZiX Technology Group Inc. – for sponsorship to support the FACE mobile: $1,000.
   Laurel Ruff Transition School: from Sheila Mitchell – for homeroom: $50; for Special Olympics: $50.
   Northridge Elementary School: from Orangevale Woman's Club: $1,000.

4. *Approval to dispose of surplus property pursuant to Board Policy 3270 and Education Code sections 17545 and 17546.

5. *Approval of the Proof of Authority from the California Governor's Office of Emergency Services (Cal OES), accepting the grant subaward agreement for the Special Needs Transportation Camera Program.

6. *Adoption of Resolution No. 4051, approving the third amendment to the lease agreement for the Arcade Fundamental Middle School Project No. 001-9512-P1 between San Juan Unified School District and Clark/Sullivan Construction.

7. *Adoption of Resolution No. 4052, approving the third amendment to the lease agreement for the Katherine Johnson Middle School Project No. 055-9512-P1 between San Juan Unified School District and Flint Builders, Inc.

8. *Approval of salary changes to reflect the January 1, 2023 minimum wage increase to $15.50 per hour for certain job classifications on the short term, temporary salary schedule and the proposed rate change for school psychologist intern II and school psychologist intern III effective January 1, 2023.

*Material provided.

J. CONSENT CALENDAR (continued, if necessary)
Discussion and action on the items removed from the consent calendar.

K. BUSINESS ITEMS

1. 2021-2022 Audit Report – 7:35 p.m. (Stahlheber)
Material provided.

Action: The superintendent is recommending that the board accept the 2021-2022 audit report as prepared by the district's independent auditor.

2. 2022-2023 First Interim and Budget/Financial Status Report – 7:45 p.m. (Stahlheber)
Material provided.

Action: The superintendent is recommending that the board review and approve the 2022-2023 First Interim Report.

3. Notice of Intent to Convey Permanent Easement at Greer Elementary School – 8:00 p.m. (Camarda)
Material provided.

Action: The superintendent is recommending that the board adopt Resolution No. 4053, declaring the intent to convey a permanent easement at Greer Elementary School to California American Water and to call a public hearing to be held on January 10, 2023.

4. Notice of Intent to Convey Permanent Easement at Northridge Elementary School – 8:05 p.m. (Camarda)
Material provided.

Action: The superintendent is recommending that the board adopt Resolution No. 4055, declaring the intent to convey a permanent easement at Northridge Elementary School to the Fair Oaks Water District and to call a public hearing to be held on January 10, 2023.

5. Notice of Intent to Convey Permanent Easement at John Barrett Middle School – 8:10 p.m. (Camarda)
Material provided.

Action: The superintendent is recommending that the board adopt Resolution No. 4057, declaring the intent to convey a permanent easement at John Barrett Middle School to the County of Sacramento and to call a public hearing to be held on January 24, 2023.

6. Governance Handbook Annual Update – 8:15 p.m. (Allen)
Material provided.

Discussion/Action: The superintendent is recommending that the board review and approve the Governance Handbook.

L. BOARD REPORTS – 8:20 p.m.

M. FUTURE AGENDA – 8:30 p.m.
The board may wish to identify items to be discussed at future meetings and the reasons therefore.

C. CLOSED SESSION (continued, if necessary)
Announcement of topics/announcement of actions.

N. ADJOURNMENT – 8:35 p.m.

The Board of Education welcomes and encourages the public's participation at the board meetings and has devoted time throughout the meeting for that purpose. You may comment on items included on this agenda; however, we ask that you limit your comments to two (2) minutes, so that as many people as possible may be heard (Education Code section 35145.5, Government Code section 54954.3). When an item indicates "material provided," the additional information is available prior to the meeting in the Information and Communication Office, 3738 Walnut Avenue, Carmichael, (916) 979-8281, or on the district website at www.sanjuan.edu.

*A person with a disability may contact the Board of Education office at (916) 971-7111, or email **stephanie.cunningham@sanjuan.edu** at least 48 hours before the scheduled board meeting to request receipt of an agenda and other distributed writings in an appropriate alternative format, or to request disability-related modifications or accommodations, including auxiliary aids or services, in order to participate in the public board meeting.*

*Translation and interpretation services will be made available upon request with advance notice. If you wish to utilize these services, please notify the Board of Education office at (916) 971-7111, or email **stephanie.cunningham@sanjuan.edu** at least 24 hours before the scheduled board meeting to allow for the scheduling of appropriate translation staff and other resources.*

NOTE: The times indicated are approximate.

Mission Statement

Valuing diversity and excellence, the San Juan Unified School District's mission is to educate and inspire each student to succeed and responsibly contribute to a radically evolving world by providing innovative, rigorous, student-focused instruction and programs in a safe, caring and collaborative learning community.

San Juan Unified School District
Board of Education
3738 Walnut Avenue, Carmichael, California 95608

Board of Education Minutes
November 15, 2022

Regular Meeting
Board of Education
4:00 p.m.

Open Session/Call to Order/Workshop (A)
The November 15 regular meeting was called to order by the president, Dr. Michael McKibbin. The board meeting was held in person and was also streamed to the district's YouTube channel.

Roll Call
Present:
Michael McKibbin, Ed.D., president
Zima Creason, vice president
Pam Costa, clerk
Saul Hernandez, member
Paula Villescaz, member

Workshop: Certification of CEQA Environmental Impact Report, Adoption of Findings and MMRP, and Approval of the Katherine Johnson Middle School New Construction Lease/Leaseback Project (A-1)
Chief Operations Officer Frank Camarda introduced the topic, explaining that the presentation would focus on three key areas: design, process and findings, and legal duties under the California Environmental Quality Act (CEQA). Mr. Camarda introduced Lionakis Principal Architect Laura Knauss, AECOM Associate Vice President Matthew Gerken, Remy Moose Manley LLP Managing Partner Sabrina Teller, SJUSD Director of Facilities, Construction & Modernization Nic Arps, and Kitchell Senior Project Manager Martha Estrada. Ms. Knauss reviewed the site plan. Mr. Gerken discussed CEQA, the draft Environmental Impact Report (EIR) and the final EIR, which he said produced written comments from 11 agencies, organizations and individuals and includes two changes. Ms. Teller discussed the board's legal duties under CEQA.

Public Comments:
Cameron McLanahan expressed his concerns regarding traffic and the impact on his neighboring property.

William Dunphy made comments about the size of the campus, traffic and noise.

Amy Chaffin made comments regarding moving the campus and student safety.

Michael Seaman expressed his concerns regarding the project.

Juan Yniguez expressed his concerns regarding the project.

Tom Nelson spoke about the decision-making process of the project.

Board members made comments and posed questions, which staff addressed. Ms. Villescaz inquired about future opportunities for public input, the EIR process and middle school boundary changes. Mr. Hernandez expressed support for the project, citing a previous study which resulted in Encina middle school students wanting their own school, and he said the Facilities Committee has seen the plans for the new campus and also made some recommendations. Ms. Costa expressed

support for the project, noting that the students deserve their own school and the EIR addressed any questions. Ms. Costa also noted that she can sympathize with the concerns regarding the construction noise. Ms. Creason made comments about the separation of the 6-12 model at Encina, public access to the nature areas, input from the Facilities Committee, traffic and community outreach. Dr. McKibbin asked clarifying questions related to traffic flow, the parking lot queue, the safety of walking or biking to school and middle school boundaries. Deputy Superintendent Melissa Bassanelli noted that the district is mindful of the impact that construction can have on the community and it will work to mitigate any potential factors.

It was moved by Ms. Villescaz, seconded by Ms. Costa, to adopt Resolution No. 4047, certifying the final Environmental Impact Report, adopting CEQA Findings of Fact and Statement of Overriding Considerations, adopting a Mitigated Monitoring and Reporting Program (MMRP), approving the Katherine Johnson Middle School New Construction Project #055-9512-P1, and directing that a Notice of Determination be filed for the Project. MOTION CARRIED UNANIMOUSLY [McKibbin, Creason, Costa, Hernandez, Villescaz].

Announcement of Closed Session Topics/Closed Session Visitor Comments (B)
There were no closed session visitor comments.

Closed Session (C)
The workshop was recessed at 5:14 p.m. with the board convening in closed session at 5:30 p.m. to consider student expulsions in seven cases (Education Code section 48918[f]) and personnel matters – public employee appointment/employment – associate superintendent (Government Code section 54957).

Reconvene Open Session/Pledge of Allegiance (D)
At 6:30 p.m., the meeting was called back to order by the president, Dr. Michael McKibbin. Four members of the Casa Roble Fundamental High School Air Force Jr. ROTC led the group in the Pledge of Allegiance.

Minutes Approved (E)
It was moved by Ms. Creason, seconded by Ms. Costa, that the minutes of the October 25 regular meeting be approved. MOTION CARRIED 4-0-1 [AYES: McKibbin, Creason, Costa, Villescaz; NOES: None; ABSTAIN: Hernandez].

High School Student Council Reports (F-1)
High School Student Council representatives Josh Laeber and Jordan Bickell from Del Campo High School and Jordan Saltonstall and Isabella Villarreal from Mesa Verde High School updated the board on the goals, activities and achievements at their respective schools.

Closed Session/Expulsion Actions (F-6)
Ms. Costa reported that the board voted unanimously to accept as written three stipulated expulsions in case numbers M-5, S-11 and S-13; to accept a hearing panel's recommendation of two expulsions in case numbers S-4 and S-10; and to accept a hearing panel's recommendation of two suspended expulsions in case numbers S-8 and S-9. Ms. Costa also reported that the board voted unanimously to ratify the employment contract for Dr. Debra Calvin as Associate Superintendent, effective December 1, 2022.

Visitor Comments (G)
Thomas McKinnon shared information about an incident involving his son.

Consent Calendar Approved (H-1/H-15)
Mr. Hernandez pulled item H-16. It was moved by Ms. Costa, seconded by Ms. Villescaz, that the consent calendar items H-1 through H-15 be approved. MOTION CARRIED UNANIMOUSLY [McKibbin, Creason, Costa, Hernandez, Villescaz].

Personnel (H-1)
Appointments, leaves of absence, separations, job description/salary range change and cabinet contracts/extension of contract – approved as submitted.

Purchasing Report (H-2)
Purchase orders and service agreements, change orders, construction and public works bids and zero-dollar contract – approved as submitted.

Business/Financial Report (H-3)
Notices of completion and warrants and payroll – approved as submitted.

Gifts (H-4)
Acceptance of gifts to Family and Community Engagement, Laurel Ruff Transition School and Rio Americano High School.

Disposal of Surplus Property (H-5)
Approval to dispose of surplus property pursuant to board policy 3270 and Education Code sections 17545 and 17546.

Memorandum of Understanding for Students Attending Nonprofit Private Schools 2022-2025 (H-6)
Approval of the Memorandum of Understanding for Students Attending Nonprofit Private Schools 2022-2025.

Grant: K-12 Strong Workforce Program 2022-2023 (H-7)
Approval to implement the following grant, if funded: K-12 Strong Workforce Program 2022-2023.

Grant: Teacher Residency Implementation Grant 2022-2026 (H-8)
Approval to implement the following grant, if funded: Teacher Residency Implementation Grant 2022-2026.

Grant: Career Technical Education Incentive Grant 2022-2023 (H-9)
Approval to implement the following grant, if funded: Career Technical Education Incentive Grant 2022-2023.

Grant: Kaiser Permanente's Northern California Community Benefit Program Grant 2022-2023 (H-10)
Approval to implement the following grant: Kaiser Permanente's Northern California Community Benefit Program Grant 2022 -2023.

2022 High School Scholarship Award (H-11)
Approval of the 2022 high school scholarship award for Rio Americano High School.

Property Access License between San Juan Unified School District and the Carmichael Water District (H-12)
Approval of the first amendment to the Property Access License between San Juan Unified School District and the Carmichael Water District.

Resolution No. 4048: Katherine Johnson Middle School Lease Amendment No. 2 (H-13)
Adoption of Resolution No. 4048, approving the second amendment to the lease agreement for the Katherine Johnson Middle School Project No. 055-9512-P1 between San Juan Unified School District and Flint Builders Inc.

Resolution No. 4049: Rio Americano High School Facilities Lease Amendment No. 3 (H-14)
Adoption of Resolution No. 4049 approving the third amendment to the facilities lease agreement for the Rio Americano High School CTE modernization project no. 208-9495-P1, Health Science project no. 208-9495-P2 and Manufacturing and Product Development project no. 208-9495-P3, between San Juan Unified School District and CORE Construction Inc. dba CORE Construction Management.

Resolution No. 4050: Earl LeGette Elementary School Lease Amendment No. 4 (H-15)
Adoption of Resolution No. 4050 approving the fourth amendment to the lease agreement for the Earl LeGette Elementary School modernization project no. 127-9495-P1 and new construction project no. 127-9512-P1 between San Juan Unified School District and Flint Builders Inc.

Consent Calendar Continued (I)
Certification of Absence: Saul Hernandez (H-16)
Certification that the October 25, 2022, absence of board member Saul Hernandez occurred due to hardship (family matter), pursuant to Education Code 35120(c) and Board Bylaw 9250.

It was moved by Ms. Villescaz, seconded by Ms. Creason, that the consent calendar item H-16 be approved. MOTION CARRIED 4-0-1 [AYES: McKibbin, Creason, Costa, Villescaz; NOES: None; ABSTAIN: Hernandez].

Family and Community Engagement Update (J-1)
Director of Family and Community Engagement and Partnerships Amy Rovai Gregory gave a presentation on the activities and actions of the district's Family and Community Engagement (FACE) department. Ms. Rovai Gregory discussed the role of FACE staff and the new FACE mobile, which provides families with access to supplies, resources and knowledge. Supervisor of Community Partnerships and Volunteers Natalia Aguirre-Mazzi shared information about expanding access to volunteer opportunities, the partnership with San Juan Education Foundation (SJEF) and the new community partnerships to engage families and schools. Ms. Rovai Gregory spoke about the efforts related to welcoming newly enrolled San Juan families, family engagement boot camp for staff, expansion of the family workshops and leadership opportunities, community schools grant supports, and the Lending Library of Fun. Board members commended the department and expressed appreciation for its efforts.

Amending District Graduation Requirements for the Class of 2023 (J-2)
Assistant Superintendent of Secondary Education and Programs Kristan Schnepp explained that the recommendation to amend the graduation requirements for the Class of 2023 would include the state minimum of 130 credits with a fourth year of English as an additional requirement. It was moved by Ms. Villescaz, seconded by Ms. Costa, that the amendments to the district graduation requirements for the Class of 2023 be approved. MOTION CARRIED UNANIMOUSLY [McKibbin, Creason, Costa, Hernandez, Villescaz].

Proposed Revisions to Board Policy 6146.1 High School Graduation Requirements (J-3)
Ms. Schnepp explained that the proposed revisions to Board Policy 6146.1 High School Graduation Requirements cleans up previous language, reflects the newly proposed graduation requirements and eliminates the additional graduation requirements for Casa Roble Fundamental High School.

Public Comment:
Nancy and Kevin Jaeger expressed support for amending the graduation requirements for the Class of 2024.

Ms. Schnepp explained that high school counselors are monitoring junior students to determine the best plan moving forward for the Class of 2024. Ms. Bassanelli said that a minimum of three years of impact from the pandemic is expected and data will be analyzed on an ongoing basis. Ms. Schnepp said principals are conducting listening sessions with students to identify their areas of struggle.

It was moved by Mr. Hernandez, seconded by Ms. Creason, that the proposed revisions to Board Policy 6146.1 High School Graduation Requirements be approved. MOTION CARRIED UNANIMOUSLY [McKibbin, Creason, Costa, Hernandez, Villescaz].

Public Hearing: Conveyance of Permanent Easement at Earl LeGette Elementary School (J-4)
Chief Operations Officer Frank Camarda presented the item. Dr. McKibbin declared the topic of conveying a permanent easement at Earl LeGette Elementary School a public hearing and invited the public to speak. There being no questions or comments from the public, Dr. McKibbin declared the public hearing closed. It was moved by Ms. Costa, seconded by Ms. Villescaz, to adopt Resolution No. 4043, conveying one permanent easement at Earl LeGette Elementary School to the Sacramento Municipal Utility District (SMUD). MOTION CARRIED UNANIMOUSLY [McKibbin, Creason, Costa, Hernandez, Villescaz].

Exemption to the Separation-From-Service Requirement (J-5)
Assistant Superintendent of Human Resources Paul Oropallo presented the item. It was moved by Ms. Creason, seconded by Ms. Costa, to adopt Resolution No. 4046 Exemption to the Separation-From-Service Requirement pursuant to Education Code 24214.5 or 26812. MOTION CARRIED UNANIMOUSLY [McKibbin, Creason, Costa, Hernandez, Villescaz].

Set Annual Organizational Meeting (J-6)
It was moved by Ms. Creason, seconded by Ms. Costa, to set Tuesday, December 13, 2022, at 6:30 p.m., as the date and time for the annual organizational meeting. MOTION CARRIED UNANIMOUSLY [McKibbin, Creason, Costa, Hernandez Villescaz].

Board Reports (K)
Ms. Villescaz acknowledged the passing of former Mira Loma High School teacher Paul Thompson and asked that the meeting be adjourned in his honor.

Future Agenda (L)
There were no items added to the future agenda.

Adjournment (M)
At 7:48 p.m., there being no further business, the regular meeting was adjourned.

_____ _____

Board President Kent Kern, Secretary

Approved: _____
:sc

HUMAN RESOURCES

The following reports are submitted for board approval

Personnel Pages	Page #
Appointments	
Management	1
Certificated	1
Classified	1-2
Leaves of Absence	
Management	
Certificated	2
Classified	
Separations	
Management	2
Certificated	2
Classified	2-3
Pre-Retirement Reduced Workload	
Reassignments/Change in Work Year	
Errata	
Job Description/Salary Range Change	
Management	
Certificated	
Classified	
Unrepresented	
Cabinet Contracts/Extension of Contract	
Recommendation to Extend A District Intern Credential	
Certificated	
Credential Approval Recommendations	
Certificated	
Charter School Personnel Actions	
Choices	

1. APPOINTMENTS

MANAGEMENT

Type	Name	Status	Assignment	Location	Effective Date (s)	
Promotion	Fry, Laura	Perm	Manager, Business Support Services	Business Support Services	12/01/22	

CERTIFICATED

Type	Name	Status	Assignment	Location	Effective Date (s)	
New Hire	Carson, Shelbie	Temp	Tch-Grad 9/12	Bella Vista	08/15/22	06/07/23
New Hire	East, Ryan	Temp	Tch-Grad 9/12	Mira Loma	11/03/22	06/07/23
New Hire	Ferguson, Sqy	Prob	Counselor-9/12	San Juan	09/23/22	
New Hire	Flory, David	Prob	Tch-Grad 9/12	San Juan	08/09/22	
New Hire	Haas-Josue, Stephanie	Prob	Teacher Gr 6 M/S	Gold River	09/12/22	
Rehire	Haskins, Kelly	Temp	Teacher Grade 3	Gold River	08/15/22	06/07/23

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)
New Hire	Abdullah, Muhammad	Prob	Instructional Assistant III	Arcade	11/18/22
New Hire	Alvarenga, Jose	Prob	Nutrition Services Worker I	Howe Avenue	10/25/22
New Hire	Behadili, Maryam	Prob	Inst Asst/ Bilingual- Arabic	Sunrise Tech Center	11/28/22
New Hire	Bertacchi, Mariah	Prob	School Playground Rec Aide	Sierra Oaks	10/24/22
New Hire	Besada, Neven	Prob	Instructional Assistant I	Deterding	11/07/22
New Hire	Caprio, Karen	Prob	Instructional Assistant I	Cameron Ranch	11/28/22
New Hire	Ceron Perez, Mirella	Prob	Instructional Assistant III	Greer	11/28/22
New Hire	Clanton, Leiya	Prob	Instructional Assistant III	Carmichael	11/16/22
New Hire	Dean, Aaron	Prob	Campus Monitor	Encina	11/14/22
New Hire	Dunn, David	Prob	M&O Work Order Technician	M&O - Building Maintenance	11/14/22
New Hire	Flores, Cristal	Prob	College & Career Technician	Encina	11/09/22
New Hire	Ford, David	Prob	Groundskeeper/Gardener	M&O - Building Maintenance	11/28/22
New Hire	Garcia, Jasmyne	Prob	Secretary	White House Counseling	11/28/22
New Hire	Gaucher, John	Prob	Van Driver	Transportation	12/01/22
New Hire	Gaut, Tomorrow	Prob	School Playground Rec Aide	Cowan	12/05/22
New Hire	Gavia, Natasha	Prob	Instructional Assistant III	Del Campo	11/28/22
New Hire	Gere, Melody	Prob	Instructional Assistant I	Del Dayo	11/08/22
New Hire	Green, Jennifer	Prob	Instructional Assistant I	Ottoman	12/01/22
New Hire	Hashemi, Bibi Wahida	Prob	Inst Asst/ Bilingual- Farsi	Del Paso Manor	12/01/22
New Hire	Hernandez, Mario	Prob	M&O Work Order Technician	M&O - Building Maintenance	12/03/22
New Hire	Ikemoto, Russell	Prob	Nutrition Services Worker II	Nutrition Services	11/15/22
New Hire	Kbrom, Yohannes	Prob	Tech Support Specialist I	Technology Services	11/28/22
New Hire	Kess, Sondra	Prob	School Playground Rec Aide	Twin Lakes	11/30/22
New Hire	Khorasani, Farwardin	Prob	Inst Asst/Bilingual-Farsi	Howe Avenue	11/02/22
New Hire	Lloyd, Crystal	Prob	School Playground Rec Aide	Howe Avenue	12/05/22
New Hire	Lozano, Jessica	Prob	Nutrition Services Worker I	Mira Loma	11/29/22
New Hire	Marshall, Justin	Prob	School/Comm Interven Spec	El Camino	11/28/22
New Hire	Mccann Kenney, Christine	Prob	Instructional Assistant III	Del Campo	11/02/22
New Hire	Mirzad, Marwa	Prob	Instructional Assistant II	Katherine Johnson	11/28/22
New Hire	Muehe, Jasmine	Prob	Expnd Lrng Progs Assistant	Pupil Personnel Services	11/14/22
New Hire	Mustafa, Sajeda	Prob	Nutrition Services Worker I	Grand Oaks	11/15/22
New Hire	McDonough, Taryn	Prob	Intermediate Clerk Typist	Rio Americano	11/28/22
New Hire	Naasar, Rafi Khalil	Prob	School/Comm Resource Asst	English Lang Learning	11/18/22
New Hire	Newcomb, Nicole	Prob	Instructional Assistant III	Oakview	11/18/22
New Hire	Ngo, Micheal	Prob	Tech Support Specialist I	Technology Services	11/14/22
New Hire	Nichols, Camille	Prob	Youth/Adult Emp Tech	Pupil Personnel Services	11/28/22
New Hire	Noel, Joseph	Prob	Nutrition Services Worker I	San Juan	11/29/22
New Hire	Ortega Perez, Adayanel	Prob	Inst/Asst/Bilingual Spanish	Mariposa	11/28/22
New Hire	Pasyuk, Vera	Prob	Inst Asst/Bilingual Russian	Skycrest	11/01/22
New Hire	Ramirez, Carina	Prob	Nutrition Services Worker I	Thomas Edison	11/08/22
New Hire	Ramyar, Maral	Prob	Instructional Assistant I	Starr King	11/01/22
New Hire	Romanov, Esther	Prob	Instructional Assistant I	Arlington	12/05/22
New Hire	Rubens, Steven	Prob	Instructional Assistant I	Starr King	11/28/22
New Hire	Samadi, Wais	Prob	Bus Driver	Transportation	12/15/22
New Hire	Schmidt, Autumn	Prob	Instructional Assistant I	Northridge	12/05/22
New Hire	Snyder, Mia	Prob	Instructional Assistant I	Schweitzer	11/28/22
New Hire	Tasakos, Flora	Prob	Nutrition Services Worker I	Mariemont	11/28/22
New Hire	Vildosola, Jaime	Prob	Custodian	Ralph Richardson	12/01/22
New Hire	Wilbur, Elyjah	Prob	Communications Spec	Superintendents Office	12/19/22

1. APPOINTMENTS (Continued)

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)
Rehire	Eves, Teenah	Prob	Instructional Assistant III	Del Campo	11/30/22
Rehire	Ferguson, Dominick	Prob	Campus Monitor	Encina	11/28/22
Rehire	Fox-Clay, Robyn	Prob	Instructional Assistant I	Starr King	11/16/22
Rehire	Huddleston, Tabitha	Prob	Ed Rel Mental Health Ther	Special Education	11/28/22
Rehire	Hussain, Nebras	Prob	Instructional Assistant III	Kingswood	09/23/22
Rehire	Joseph, Jervonne	Prob	Instructional Assistant III	Sylvan	12/01/22
Rehire	Karipides, Kirstin	Prob	Instructional Assistant I	Arlington Heights	12/05/22

2. LEAVES OF ABSENCE

CERTIFICATED

Type	Name	Status	Assignment	Location	Effective Date (s)
Unpaid	Arnold, Nicole	Perm	Tch- Grade 9/12	Bella Vista	12/14/22 06/07/23
Unpaid	Hardy, Kathryn	Perm	Tch- Preschool	ECE	11/02/22 12/18/22

3. SEPARATIONS

CERTIFICATED SUPERVISORY

Type	Name	Status	Assignment	Location	Effective Date (s)
Resignation	Nichols, Kari	Perm	Principal K/6	Carriage	12/02/22

CERTIFICATED

Type	Name	Status	Assignment	Location	Effective Date (s)
Resignation	Kantor, Lynnice	Prob	Tch-Resource Spec K/12	Encina	11/06/22
Resignation	Karzai, Joshua	Temp	Tch-Resource Spec K/12	San Juan	11/01/22
Resignation	Rodriguez Romero, Ana	Prob	Tch-Grad 9/12	Del Campo	11/09/22
Retirement	Scott, Salli	Preret	Language/Speech/Hrg Spec	Special Ed - Kenneth	09/27/22

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)
Resignation	Ahrar, Muzhgan	Perm	Non-Instructional Support	Garfield ECE	01/01/22
Resignation	Al Jaroosh, Reem	Prob	Instructional Assistant I	Sylvan	11/07/22
Resignation	Baldizan, Adrianna	Prob	Instructional Assistant I	Cottage	10/21/22
Resignation	Campos, Keila	Prob	Nutrition Services Worker I	Greer	11/18/22
Resignation	Cardenas, Carmen	Prob	Nutrition Services Worker I	Casa Roble	11/07/22
Resignation	Decker, Michelle	Perm	College and Career Cntr Tech	Mira Loma	10/24/22
Resignation	Frields, Angelina	Prob	Nutrition Services Worker I	Cowan	11/03/22
Resignation	Harvey, Tyler	Perm	School Playground Rec Aide	Lichen	12/12/22
Resignation	Hess, Charles	Perm	Custodian	Carmichael	11/18/22
Resignation	Irwin, Sylvia	Perm	Nutrition Services Worker I	Gold River	11/04/22
Resignation	La Plante, Devin	Perm	Middle Sch Head Custodian	Arden	12/02/22
Resignation	Manquera, Gabrielle	Prob	Secretary	Special Education- Kenneth	11/16/22
Resignation	Mastrolia, Nichole	Perm	Instructional Assistant II	Mesa Verde	11/28/22
Resignation	Moneymaker, Thomas	Prob	Bus Driver	Transportation	11/16/22
Resignation	Moses, Monica	Prob	Instructional Assistant I	Harry Dewey	01/01/22
Resignation	Mueller, Iva	Prob	Intermediate Clerk Typist	Churchill	11/30/22
Resignation	Pela, Onome	Prob	Social Emotional Support	Special Education	11/18/22
Resignation	Pimentel, Maria	Perm	Inst Asst/Bilingual Spanish	Howe Avenue	10/18/22
Resignation	Sadler, Arissa	Prob	High School Secretary I	Del Campo	11/07/22
Resignation	Safay, Abdul	Prob	Sch/Comm Refugee Spec	English Lang Learning	11/30/22
Resignation	Sherzay, Mohammad Sal	Perm	Instructional Assistant I	Dyer-Kelly	11/30/22
Resignation	Stetina, Dustin	Prob	Expnd lrng progs Sitefacil	Pupil Personnel Services	11/14/22
Retirement	Cruz, Brian	Perm	Custodian	El Camino	12/02/22
Retirement	Kim, Young	Perm	Bus Driver	Transportation	12/26/22

3. SEPARATIONS (Continued)

CLASSIFIED

Type	Name	Status	Assignment	Location	Effective Date (s)
Retirement	Mendez, Claudia	Perm	Custodian	Del Campo	11/22/22
Retirement	Ralph, Gerald	Perm	Elem Head Custodian	Ralph Richardson	12/23/22
Retirement	Sandhu, Rajdeep	Perm	Bus Driver	Transportation	11/07/22
Retirement	Williams, Linda	Perm	Intermediate Clerk Typist	Pershing	12/30/22
Dismissal	CL 545	Prob	Nutrition Services Worker I	Nutrition Services	11/17/22
Dismissal	CL 546	Prob	Bus Attendant	Transportation	11/16/22
Dismissal	CL 548	Perm	Instructional Assistant III	Teaching and Learning	06/08/22

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: I-2
MEETING DATE: 12/13/2022

APPROVED:
Jennifer Stahlheber

Purchasing Contracts Report

The following reports are submitted for board approval/ratification:

	Inc	Page #
Purchase Orders & Service Agreements	✓	1
Change Orders	✓	2
Construction & Public Works Bids	✓	3
Piggyback Contracts	✓	4
Zero Dollar Contract		
Bids/RFPs		
Other		
ERRATA		

Purchasing Contracts Board Report
Purchase Orders, Service Agreements, and Contracts

November 2, 2022 - November 29, 2022

PO#	Date	Vendor Name	Description	Amount $	Site/ Department
TBD	11/29/2022	LinkedIn Corporation	Job posting service Contract Term: 1/24/23-1/23/24	$ 12,110.00	030 - Communications
TBD	11/29/2022	WestEd	Professional development training Contract Term: 7/1/22-6/30/24	$ 97,000.00	101 - Special Education
TBD	12/5/2022	School Steps	Psychological and Behavioral support services	$ 430,000.00	101 - Special Education

Purchasing Contracts Board Report
Change Orders/Amendments

November 2, 2022 - November 29, 2022

Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount $	Previous Approved C/O Totals $	Current C/O for Approval Amount $	New Contract Amount $	Responsibility
							$ -	

Service Agreement Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount $	Previous Approved C/O Totals $	Current C/O for Approval Amount $	New Contract Amount $	Responsibility
302359	11/17/2022	Michael's Transportation Services	Bus drivers	$ 12,930.00	$ 77,580.00	$ 120,000.00	$ 210,510.00	211 - Transportation
303682	11/30/2022	Point Quest Pediatrics	IA/Classroom Support	$ 350,000.00		$ 1,483,809.00	$ 1,833,809.00	101 - Special Education
303279	11/30/2022	Point Quest DP	Increased tuition	$ 95,000.00		$ 175,250.00	$ 270,250.00	101 - Special Education
303499	11/30/2022	Point Quest EDH	Additional students	$ 95,000.00		$ 517,055.00	$ 612,055.00	101 - Special Education

Other Contract Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount $	Previous Approved C/O Totals $	Current C/O for Approval Amount $	New Contract Amount $	Responsibility
304195	11/17/2022	Campbell Keller	C/O for Rio full site furniture replacement project 208-9306-N1	$ 975,037.62	$ -	$ 1,234,089.93	$ 2,209,127.55	216 - Facilities
205309	11/17/2022	RMA Group	C/O for inspections at Arcade New Construction project 001-9512-P1	$ 52,763.50	$ 24,300.00	$ 60,760.00	$ 137,823.50	216 - Facilities
205470	11/21/2022	Atlas Technical Consultant, LLC	C/O for testing at K. Johnson New Construction project 055-9512-P1	$ 32,700.00	$ 28,600.00	$ 340,303.45	$ 401,603.45	216 - Facilities

Lease Amendments/Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount $	Previous Approved C/O Totals $	Current C/O for Approval Amount $	New Contract Amount $	Responsibility
							$ -	

General Contract Change Orders

PO#	Date	Vendor Name	Description	Original PO Amount $	Previous Approved C/O Totals $	Current C/O for Approval Amount $	New Contract Amount $	Responsibility

Purchasing Contracts Board Report
Construction and Public Works Bids and Contracts

November 2, 2022 - November 29, 2022

Upon evaluation of the bids/contracts staff has awarded the following in accordance with all legal guidelines.

General Contract

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount $	Responsibility
26	11/21/2022	TBD	23-203	Conti LLC	Contract for the District Board AV upgrade project 500-9495-P1	$ 182,533.00	216 - Facilities

Other Contracts

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount $	Responsibility
26	11/10/2022	TBD	N/A	Statewide Educational Wrap Up Program c/o Keenan & Associates/SETCEH	Insurance contract for Arcade New Construction project 001-9512-P1	$ 1,823,241.07	216 - Facilities
26	11/17/2022	TBD	N/A	Mason Lloyd Donaldson	Inspector for Arcade New Construction project 001-9512-P1	$ 382,400.00	216 - Facilities
26	11/22/2022	TBD	20-101	Nacht & Lewis	A-E contract for Del Campo roofing project 207-9605-P1	$ 123,200.00	216 - Facilities
26	11/22/2022	TBD	20-101	Nacht & Lewis	A-E contract for Del Campo roofing project 202-9605-P1	$ 143,700.00	216 - Facilities
26	11/22/2022	TBD	Piggyback	Mobile Modular	Purchase on piggyback contract for 6 DSA classroom for Mariemont project 130-9495-P2	$ 422,645.64	216 - Facilities

New Addendum to Master Agreements

Fund	Date	PO#	Bid #	Vendor Name	Description	Amount $	Responsibility

Purchasing Contracts Board Report
Board Pre-Approval
Piggyback Contracts

November 2, 2022 - November 29, 2022

Staff has determined that purchasing through contracts issued by various state agencies within the State of California will save administrative time and expense, provide favorable pricing, and will be in the best interests of the district. District staff is requesting the Board of Education's authorization to piggyback on the approved bids in accordance with Public Contract Code Section 20118.

Fund	Date	Piggyback #, Title	Vendor Name	Description	Term
01	11/2/22	San Diego Unified School Disrict Agreement: GD22-0383-30	Lakeshore Learning	Classroom supplies	9/27/2021 - 9/27/2024

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: I-4

MEETING DATE: 12/13/2022

SUBJECT: Surplus Property

CHECK ONE:
For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

DEPARTMENT: Business Support Services

ACTION REQUESTED:
The superintendent is recommending that the board approve the disposal of surplus property pursuant to Board Policy 3270.

RATIONALE/BACKGROUND:
The Governing Board recognizes that the district may own personal property which is unusable, obsolete, or no longer needed by the district. The superintendent or designee shall arrange for the sale or disposal of district personal property in accordance with board policy and the requirements or state law.

The superintendent or designee shall identify to the board all items not needed by the district together with their estimated value and a recommended disposition.

ATTACHMENT(S):
A: List of Surplus Property

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 12/05/2022

FISCAL IMPACT:
Current Budget: $ N/A
Additional Budget: $ N/A
Funding Source: N/A
(unrestricted base, supplemental, other restricted, etc.)
Current Year Only ☐ Ongoing ☐

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A

Strategic Plan: N/A

PREPARED BY: Jennifer Stahlheber, Chief Financial Officer

APPROVED BY: Kent Kern, Superintendent of Schools

The following District property is unusable, obsolete, or no longer needed. The items are to be disposed of by sale, recycled, donated, or discarded as required by Board Policy 3270 Education Code 17545 and 17546.

Location/Site	Make	Model	Description	Fixed Asset / Serial #	Disposition
Casa Roble	HP		Printer	VND3F66259	Ewaste
Casa Roble	HP		Printer	20181703	Ewaste
Casa Roble			5 - Keyboards		Ewaste
Casa Roble			COW Cart		Ewaste
Casa Roble	Dell		Monitor		Ewaste
Casa Roble	Apple		Monitor		Ewaste
Casa Roble			Misc Cables & Wires		Ewaste
Kingswood		MC5522M	5 - VGA Adaptors		Ewaste
Kingswood	Lumenes	DC125	Document Camera	D32C34971	Ewaste
Kingswood	Lumenes	DC125	Document Camera	D32C13533	Ewaste
Kingswood	Lumenes	DC125	Document Camera	D32C14836	Ewaste
Kingswood	Lumenes	DC192	Document Camera	D40E07026	Ewaste
Kingswood		ESP8HD	Electric Pencil Sharpener		Ewaste
Kingswood	HP		Laptop Battery		Ewaste
Kingswood	Apple		Charter		Ewaste
Kingswood	Apple		5 - Converter Cords		Ewaste
Kingswood	HP	741727	7 - Laptop Chargers		Ewaste
Kingswood	Lenova		Laptop Charger		Ewaste
Kingswood	Fujitsu	Fi-5110E0XM	ScanSnap Image Scanner	506973	Ewaste
Kingswood			12 - Misc Cords		Ewaste
Mariemont	Samsung	Chromebook	Laptop	HY3A91MD820995D	Ewaste
Mariemont	Samsung	Chromebook	Laptop	HY3A91KD730664B	Ewaste
Mariemont	Samsung	Chromebook	Laptop	HY3A91KD730836R	Ewaste
Mariemont	Samsung	Chromebook	Laptop	HY3A91KD730803E	Ewaste
Mariemont	Samsung	Chromebook	Laptop	HY3A91KD730513X	Ewaste
Mariemont	Samsung	Chromebook	Laptop	HY3A91KD809893N	Ewaste
Mariemont	Samsung	Chromebook	Laptop	OUG99FBDB31683E	Ewaste
Mariemont	Samsung	Chromebook	Laptop	HY3A91MD738805H	Ewaste
Mariemont	Acer	Chromebook	Laptop	NXEF2AA00250709B24760(	Ewaste
Mariemont	Acer	Chromebook	Laptop	NXEF2AA0025330AED2760(	Ewaste
Mariemont	Acer	Chromebook	Laptop	NX2FEAA00255109218760(	Ewaste
Mariemont	Acer	Chromebook	Laptop	NXEF2AA00252801BEB760(	Ewaste
Mariemont	Acer	Chromebook	Laptop	NXEF2AA00252801CB8760(	Ewaste
Mariemont	Acer	Chromebook	Laptop	NXEF2AA00252801C59760(	Ewaste
Mariemont	Acer	Chromebook	Laptop	NXEF2AA00252801C88760(	Ewaste
Mariemont	HP	Chromebook	Laptop	5CD751387H	Ewaste
Mariemont	HP	Chromebook	Laptop	5CD02109RO	Ewaste
Mariemont	Apple	ipad 32G	iPad	GB0246J2Z39	Ewaste
Mariemont	Apple	ipad 32G	iPad	DN6FN596DFHY	Ewaste
Mariemont	Apple	ipad 32G	iPad	DN6FN744DFHY	Ewaste
Mariemont	Apple	ipad 32G	iPad	DN6FN1FZDFHY	Ewaste
Mariemont	Apple	ipad 32G	iPad	DN6FN75XDFHY	Ewaste
Mariemont	Apple	ipad 32G	iPad	DN6FM44LDFHY	Ewaste
Mariemont	Apple	ipad 32G	iPad	DN6FN2JKDFHY	Ewaste
Mariemont	Apple	ipad 32G	iPad	DN6FN16ADFHY	Ewaste
Mariemont	Apple	ipad 32G	iPad	DN6FN6QXDFHY	Ewaste
Mariemont	Apple	ipad 32G	iPad	DN6FN7XKDFHY	Ewaste
Mariemont	Apple	ipad 32G	iPad	DN6FN6U0DFHY	Ewaste
Mariemont	Apple	ipad 32G	iPad	DN6FN7E6DFHY	Ewaste
Mariemont	Apple	ipad 32G	iPad	DN6FN72EDFHY	Ewaste
Mariemont	Apple	ipad 32G	iPad	DN6FN700DFHY	Ewaste
Mariemont	Apple	ipad 32G	iPad	DN6FN3EHDFHY	Ewaste
Mariemont	Apple	ipad 32G	iPad	DN6FN6QVDFHY	Ewaste
Mariemont	Apple	ipad 32G	iPad	F6QPM088DFHW	Ewaste
Mariemont	Apple	ipad 32G	iPad	DN6FN7PSDFHY	Ewaste
Mariemont	Apple	ipad 32G	iPad	DN6FN5CZDFHY	Ewaste
Mariemont	Apple	ipad 32G	iPad	DN6FN6LQDFHY	Ewaste
Mariemont	Apple	ipad 32G	iPad	DN6FN287DFHY	Ewaste
Mariemont	Apple	ipad 32G	iPad	DN6FN0WFDFHY	Ewaste
Mariemont	Bretford	ipad Cart	Cart	20185225	Ewaste
Mariemont	Chromebook		Chromebook Cart	20187421	Ewaste
Mariemont	Bretford	NETBOOK42	Chromebook Cart		Ewaste
Mariemont	ANYWHERE	AC/SLIM/5255	Chromebook Cart	AC/SLIM/5255	Ewaste
Mariemont	Promethean		Board	821122220	Ewaste
Mariemont	Promethean		Board	821122222	Ewaste
Mariemont	Promethean		Board	821122047	Ewaste
Mariemont	Promethean		Board	6240474313	Ewaste
Mariemont	Promethean		Board	821122191	Ewaste
Mariemont	Promethean		Board	747777081	Ewaste
Mariemont	Promethean		Board	821122255	Ewaste
Mariemont	Promethean		Board	821122221	Ewaste
Mariemont	Promethean		Board	821122190	Ewaste
Mariemont	Promethean		Board	6240474314	Ewaste

The following District property is unusable, obsolete, or no longer needed. The items are to be disposed of by sale, recycled, donated, or discarded as required by Board Policy 3270 Education Code 17545 and 17546.

Location/Site	Make	Model	Description	Fixed Asset / Serial #	Disposition
Mariemont	Dell		Scanner	CN-0N5819-48734-51E-GDM	Ewaste
Mariemont	HP		Printer/Fax	MY67TF909Q1	Ewaste
Mariemont	AlphaSmart	3000	Word Processor	AS30008-0506-25402-AQ	Ewaste
Mariemont	Promethean	ActivSlate	Graphic Tablet w/ Pen	6452821137	Ewaste
Mariemont	Canon	Pixma	Printer	AEDD11391	Ewaste
Mariemont	AverVision	F50	Document Camera	5308291600057	Ewaste
Mariemont	Altec	Lansing Power	Audio System	70230SHUS0106492	Ewaste
Mariemont	Peavey		Monitor Speakers	97658969	Ewaste
Mariemont	Actiview		Document Camera	A03A06399	Ewaste
Mariemont	Promethean	ActivSlate	Graphic Tablet w/ Pen	736607066	Ewaste
Mariemont	Promethean	ActivSlate	Graphic Tablet w/ Pen	6452821139	Ewaste
Mariemont	Apple	MacBook	Pro Laptop	C17JK2HSDTY3	Ewaste
Mariemont	AlphaSmart3000	3000	Word Processor	AS3000B-0506-25409-AQ	Ewaste
Mariemont	Apple	MacBook	Laptop	W88122ZF0P0	Ewaste
Mariemont	AlphaSmart	2000	Word Processor	ALF2000-1097-01917	Ewaste
Mariemont	HP		Computer Monitor	CNC023QFKP	Ewaste
Mariemont	AltecLansing		Audio System	70230SHUS0106504	Ewaste
Mariemont	Panasonic		VHS Player	G5KL02726	Ewaste
Mariemont	Panasonic		LCD Projector	SC95102098	Ewaste
Mesa Verde	HP	673ob	Laptop	cnuoo3ot12w	Ewaste
Mesa Verde	HP	673ob	Laptop	cnuoo3ogsv	Ewaste
Mesa Verde	HP	673ob	Laptop	cnuo143mbb	Ewaste
Mesa Verde	HP	673ob	Laptop	cnuo3145fz	Ewaste
Mesa Verde	HP	673ob	Laptop	c1vu05257t	Ewaste
Mesa Verde	HP	673ob	Laptop	civuoo3gkm	Ewaste
Mesa Verde	HP	673ob	Laptop	clvuoo3ohiq	Ewaste
Mesa Verde	HP	673ob	Laptop	cnuo15251t	Ewaste
Mesa Verde	HP	673ob	Laptop	cnuo3100kf	Ewaste
Mesa Verde	HP	673ob	Laptop	cnuo3o6p7	Ewaste
Mesa Verde	HP	673ob	Laptop	cnu9491hyc	Ewaste
Mesa Verde	HP	673ob	Laptop	c160030gtw	Ewaste
Mesa Verde	HP	673ob	Laptop	cnuo143m7k	Ewaste
Mesa Verde	HP	673ob	Laptop	cnuo1524wr	Ewaste
Mesa Verde	HP	673ob	Laptop	c1vu003ogxl	Ewaste
Mesa Verde	HP	673ob	Laptop	cnu0143mbx	Ewaste
Mesa Verde	HP	673ob	Laptop	cnu02625wf	Ewaste
Mesa Verde	HP	673ob	Laptop	cnu0273x85	Ewaste
Mesa Verde	HP	673ob	Laptop	cnuoo62t96	Ewaste
Mesa Verde	HP	673ob	Laptop	cnuo1524p	Ewaste
Mesa Verde	HP	673ob	Laptop	cnuo112lvy5	Ewaste
Mesa Verde	HP	673ob	Laptop	cnuo25lrbg	Ewaste
Mesa Verde	HP	673ob	Laptop	cnuo202mh2	Ewaste
Mesa Verde	HP	673ob	Laptop	cnu003o6rm	Ewaste
Mesa Verde	HP	673ob	Laptop	cnuol52543	Ewaste
Mesa Verde	HP	673ob	Laptop	cnuo2o4ogw	Ewaste
Mesa Verde	HP	673ob	Laptop	cnu0l524vs	Ewaste
Mesa Verde	HP	673ob	Laptop	cnu950381b	Ewaste
Mesa Verde	HP	673ob	Laptop	cnu9503818	Ewaste
Mesa Verde	HP	673ob	Laptop	cnu0143mbz	Ewaste
Mesa Verde	HP	673ob	Laptop	cnu0160byd	Ewaste
Mesa Verde	HP	673ob	Laptop	cnu0143lvlv	Ewaste
Mesa Verde	HP	673ob	Laptop	cnu0202lsy	Ewaste
Mesa Verde	HP	673ob	Laptop	cnu00306k8	Ewaste
Mesa Verde	HP	673ob	Laptop	cnu0143mc2	Ewaste
Mesa Verde	HP	673ob	Laptop	cnu0030gg4	Ewaste
Mesa Verde	HP	m25x3	Laptop	2ce424ggml	Ewaste
Mesa Verde	HP	673ob	Laptop	cnuo2624pg	Ewaste
Mesa Verde	HP	m25x3	Laptop	8c642311niv	Ewaste
Mesa Verde	HP	673ob	Laptop	cnuo331o0l5	Ewaste
Mesa Verde	HP	673ob	Laptop	cnuoo3ogw	Ewaste
Mesa Verde	HP	ml.5x3	Laptop	2ce423oqry	Ewaste
Mesa Verde	HP	m2.5x3	Laptop	2ce424o6lh	Ewaste
Mesa Verde	HP	ml5x3	Laptop	2cf4230ro5	Ewaste
Mesa Verde	HP	ml5x3	Laptop	2ce424ogjl	Ewaste
Mesa Verde	HP	673ob	Laptop	cnvoo3ohbf	Ewaste
Mesa Verde	HP	673ob	Laptop	civuo295wtf	Ewaste
Mesa Verde	HP	m25x3	Laptop	8cg423llkx	Ewaste
Mesa Verde	JVC	Av-32D305	TV	1702J486	Ewaste
Mesa Verde	Sharp	1E701	Flat Screen TV	809612669	Ewaste
Mesa Verde	Sharp		Flat Screen TV		Ewaste
Mesa Verde	Scan		Scanner		Ewaste
Mesa Verde	3M	1800PJE.	Overhead Projector	18085267	Ewaste
Mesa Verde	Fujitsu	fi-6130	Scanner	140887	Ewaste

The following District property is unusable, obsolete, or no longer needed. The items are to be disposed of by sale, recycled, donated, or discarded as required by Board Policy 3270 Education Code 17545 and 17546.

Location/Site	Make	Model	Description	Fixed Asset / Serial #	Disposition
Mesa Verde	HP	ku0316	Keyboard	baupoggpy85x8	Ewaste
Mesa Verde	HP	kbaq211	Keyboard	803823001	Ewaste
Mesa Verde	HP	5k2025	Keyboard	bdmghoccp6uvvk	Ewaste
Mesa Verde	Elmo	l355	Projector		Ewaste
Mesa Verde	3M	g10d	Projector	713784	Ewaste
Mesa Verde	HP	vcvra	Scanner	my55n5poyf	Ewaste
Mesa Verde	HP	la2205wg	Monitor	3cq2311hbs	Ewaste
Mesa Verde	HP	hstnd2741a	Monitor	cnc942qdfv	Ewaste
Mesa Verde	HP	584048001	Tower	mxl1831dt1	Ewaste
Mesa Verde	HP	tpcw012	Monitor	mxl437bty	Ewaste
Mesa Verde	3M	1800aje	Projector	18085794	Ewaste
Mesa Verde		40009	keyboard	820003288	Ewaste
Mesa Verde	HP	doa61av	Monitor	mxl4371btw	Ewaste
Mesa Verde	JVC	av27230	TV	0972252r	Ewaste
Mesa Verde	HP	b01sb040500	Printer	cnb5d404j	Ewaste
Mesa Verde	Dell	1901fp	Monitor	cn05y2327161848bbhg9	Ewaste
Mesa Verde	HP	hstnd7041c	Monitor	7970a4001	Ewaste
Mesa Verde	HP	Laser Jet 5650	Printer	my5bd5poyh	Ewaste
Mesa Verde	HP	hstnd2691f	Monitor	3cq2311hcy	Ewaste
Mesa Verde	HP	c8n26av	Computer	mxl4150dss	Ewaste
Mesa Verde	HP	Laser Jet	Printer	120021	Ewaste
Mesa Verde	Dell	1901fp	Monitor	cn05y2327161845aafs	Ewaste
Mesa Verde	Dell	1905fp	Monitor	cnot61167161857nada2	Ewaste
Mesa Verde	3M	1800aje	Projector	18060989	Ewaste
Mesa Verde	Sony	kv36h5420	TV	9020630	Ewaste
Mesa Verde	3M	1800aje	Projector	18074197	Ewaste
Mesa Verde	HP	9109	keyboard	b93aboa59trb08	Ewaste
Mesa Verde	HP	kp719av	Computer	mxl0021hvr	Ewaste
Mesa Verde	HP	au245av	Computer	mxl11506j1	Ewaste
Mesa Verde	HP	ce749a	Printer	vnd3c3150	Ewaste
Mesa Verde	NEC	np410	Projector	0802899ff	Ewaste
Mesa Verde	HP	vcvra0203	Printer	my55n5poyw	Ewaste
Mesa Verde	ne02	tjane02	Keyboard	neo2ah0910060025c	Ewaste
Mesa Verde		kn10045	keyboard	vs001w63807669	Ewaste
Mesa Verde	Microsoft	ku0462	Monitor	7.6876E+12	Ewaste
Mesa Verde	HP	hstnd2121f	Monitor	cnd65011lf	Ewaste
Mesa Verde	HP	hstnd2181t	Printer	cnt8223p6	Ewaste
Mesa Verde	HP	mfpm433fdw	Monitor	120030	Ewaste
Mesa Verde	Apple	a1224	Monitor	qp8520l32pn	Ewaste
Mesa Verde	Apple	a1224	Monitor	op8520mx2pn	Ewaste
Mesa Verde	Apple	a1224	Monitor	w88242gr2pn	Ewaste
Mesa Verde	Apple	a1224	Monitor	qp83300w2e6	Ewaste
Mesa Verde	HP	dc770	Computer	2up745052w	Ewaste
Mesa Verde	Apple	a1418	Monitor	d25qm07qg77d	Ewaste
Mesa Verde	HP	nk571r	Monitor	cnk1331162	Ewaste
Mesa Verde	HP	sk2085	Keyboard	bcyr40acp81hz2	Ewaste
Mesa Verde	HP	x1696076	Computer	mxl2041chj	Ewaste
Mesa Verde	HP	pl766	Monitor	cnk5331wls	Ewaste
Mesa Verde	Apple	a1224	Monitor	qp88330pze6	Ewaste
Mesa Verde	Toshiba	sdv296ktu	VHS	b32b77954u5100	Ewaste
Mesa Verde	3M	1800ajc	Projector	18205055	Ewaste
Mesa Verde	DLP		hdmi		Ewaste
Mesa Verde	HP	psc750x1	Printer	my23sd30h6	Ewaste
Mesa Verde	Apollo	4000	Projector	602057097	Ewaste
Mesa Verde	Daewood	dvd150	DVD	p70123158484	Ewaste
Mesa Verde	Magnavox	mwd2205	VCR	u3950560	Ewaste
Mesa Verde	Panasonic	pvd47445	DVR	g41c37744	Ewaste
Mesa Verde	HP	vcvra	Printer	my5505p2vs	Ewaste
Mesa Verde	HP	tpcf007sf	DVD	mxl2051v7l	Ewaste
Mesa Verde	HP	ku0316	Keyboard	bauhpdmvb1rtj9	Ewaste
Mesa Verde	HP	pc9057	Computer	ct5bhtpolg51a6q5	Ewaste
Mesa Verde	HP	sk2885	Keyboard	bauhpomcpoxo7x	Ewaste
Mesa Verde	Apple	20172422	Computer		Ewaste
Mesa Verde	Apple	20172423	Computer		Ewaste
Mesa Verde	HP	vcvra	Printer	my5bd5pozh	Ewaste
Mesa Verde	HP	vcvra0203	Printer	my5505pohm	Ewaste
Mesa Verde	HP	hstnd2661	Monitor	cnk13316k	Ewaste
Mesa Verde	HP	hstnd	Monitor	3cq148cnnp	Ewaste
Mira Loma	CopyStar	CS-1620	Copy Machine	20184116	Ewaste
Mira Loma	Access	1501ES	Coin Operator	150ES3859710	Ewaste
Mira Loma	HP	Compaq LA1751g	Monitor	3CQ140B4T7	Ewaste
Mira Loma	HP	L1750	Monitor	3CQ9182Q3B	Ewaste
Mira Loma	HP	L1740	Monitor	CNC737R88R	Ewaste

The following District property is unusable, obsolete, or no longer needed. The items are to be disposed of by sale, recycled, donated, or discarded as required by Board Policy 3270 Education Code 17545 and 17546.

Location/Site	Make	Model	Description	Fixed Asset / Serial #	Disposition
Mira Loma	HP	L1740	Monitor	CNC737PXQL	Ewaste
San Juan HS	HP	Ergotron Cart	Laptop	P20121307 5CV23	Ewaste
San Juan HS	HP	Mini 1104	Laptop	5CD2101WTM 20180194	Ewaste
San Juan HS	HP	Mini 1104	Laptop	5CD2101LTC 20180664	Ewaste
San Juan HS	HP	Mini 1104	Laptop	5CD2101LTD 20180668	Ewaste
San Juan HS	HP	Mini 5103	laptop	CNU11635SN 20180185	Ewaste
San Juan HS	HP	Mini 1104	Laptop	5CD2101WVQ 20180662	Ewaste
San Juan HS	HP	Mini 1104	Laptop	5CD2101WTH 20180669	Ewaste
San Juan HS	HP	Mini 5103	laptop	CNU11635NB 20180186	Ewaste
San Juan HS	HP	Mini 1104	Laptop	5CD2101WTY 20180663	Ewaste
San Juan HS	HP	Mini 1104	Laptop	5CD2101WWJ 20180670	Ewaste
San Juan HS	HP	Mini 5103	laptop	CNU11635WJ 20180187	Ewaste
San Juan HS	HP	Mini 1104	Laptop	5CD2101WV3 20180667	Ewaste
San Juan HS	HP	Mini 1104	Laptop	5CD2101WV5 20180671	Ewaste
San Juan HS	HP	Mini 5103	laptop	CNU11635VH 20180188	Ewaste
San Juan HS	HP	Mini 1104	Laptop	5CD2101WV1 20180666	Ewaste
San Juan HS	HP	Mini 1104	Laptop	5CD2101WVM 20180672	Ewaste
San Juan HS	HP	Mini 5103	laptop	CNU11635PD 20180189	Ewaste
San Juan HS	HP	Mini 1104	Laptop	5CD2101LT8 20180665	Ewaste
San Juan HS	HP	Mini 1104	Laptop	5CD2101WTN 20180673	Ewaste
San Juan HS	HP	Mini 5103	laptop	CNU11635N4 20180190	Ewaste
San Juan HS	HP	Mini 1104	Laptop	5CD2101WTW 20180660	Ewaste
San Juan HS	HP	Mini 1104	Laptop	5CD2101LTJ 20180674	Ewaste
San Juan HS	HP	Mini 5103	laptop	CNU11635PM 20180191	Ewaste
San Juan HS	HP	Mini 1104	Laptop	5CD2101WTS 20180661	Ewaste
San Juan HS	HP	Mini 1104	Laptop	5CD2101WVF 20180318	Ewaste
San Juan HS	HP	Mini 5103	laptop	CNU11635T2 20180192	Ewaste
San Juan HS	HP	Mini 1104	Laptop	5CD2101WTZ 20180317	Ewaste
San Juan HS	HP	Mini 5103	laptop	CNU1163645 20180193	Ewaste
San Juan HS	HP	Mini 1104	Laptop	5CD2101WTP 20180316	Ewaste
Sunrise Tech Center	HP	Compaq dc 7900	Computer	MXL90306ZV	Ewaste
Sunrise Tech Center	HP	Compaq dc 7900	Computer	MXL90306ZC	Ewaste
Sunrise Tech Center	HP	Compaq dc 7900	Computer	MXL0020QHX	Ewaste
Sunrise Tech Center	HP	Compaq dc7800	Computer	MXL8020RKN	Ewaste
Sunrise Tech Center	NE	C monitor	Monitor	79200700GA	Ewaste
Sunrise Tech Center	HP	Compaq 6730b	Computer	CNU0243GN9	Ewaste
Sunrise Tech Center	HP	Probook 6550b	Laptop	CNU11111KP	Ewaste
Sunrise Tech Center	HP	Probook 6550b	Laptop	CNU1271TFD	Ewaste
Sunrise Tech Center	HP	Compaq dc7800	Computer	MXL83103HF	Ewaste
Sunrise Tech Center	HP	Laserjet P1505	Printer	VND3B74556	Ewaste
Sunrise Tech Center	HP	Laserjet p1606	Printer	VNB3D38769	Ewaste
Sunrise Tech Center	Epson	Stylus C60	Printer	DQQK071217	Ewaste
Sunrise Tech Center	HP	Laserjet p1606	Printer	VND3H23511	Ewaste
Sunrise Tech Center	HP	Laserjet p1606	Printer	VNB3B11371	Ewaste
Sunrise Tech Center	HP	Laserjet p1606	Printer	VND3H26671	Ewaste
Sunrise Tech Center	HP	Laserjet p1606	Printer	VND3H23522	Ewaste
Sunrise Tech Center	HP	Color Laserjet	Printer	CNCC93M0K9	Ewaste
Sunrise Tech Center	HP	Laserjet P3005	Printer	CND1R59973	Ewaste
Sunrise Tech Center	HP	Laserjet P3005	Printer	CNJ2R28977	Ewaste
Sunrise Tech Center	HP	Laserjet 4300n	Printer	CNDY403319	Ewaste
Sunrise Tech Center	HP	Laserjet 4300n	Printer	CNDY506972	Ewaste
Sunrise Tech Center	HP	Laserjet 4300n	Printer	CNDY407953	Ewaste
Sunrise Tech Center	HP	Elitedesk 800	Computer	MXL4120GJ8	Ewaste
Sunrise Tech Center	HP	Compaq dc7900	Computer	MXL90306Z7	Ewaste
Sunrise Tech Center	HP	Compaq dc7900	Computer	MXL0021B0J	Ewaste
Sunrise Tech Center	HP	Compaq dc7900	Computer	MXL90306ZW	Ewaste
Sunrise Tech Center	HP	Compaq dc 7800	Computer	MXL8170662	Ewaste
Sunrise Tech Center	HP	Compaq dc7800	Computer	MXL8020RKT	Ewaste
Sunrise Tech Center	HP	Compaq dc7900	Computer	MXL9340Q85	Ewaste
Sunrise Tech Center	HP	Compaq dc 7900	Computer	MXL90306ZB	Ewaste
Sunrise Tech Center	HP	Compaq dc7900	Computer	MXL82906F4	Ewaste
Sunrise Tech Center	HP	Compaq 8000	Computer	MXL0330JKW	Ewaste
Transportation	Thomas		School Bus 20/1 #69	1HVBDABK3WH636336	Scrap
Transportation	Thomas		School Bus 20/1 #104	1HVBDABM6XH204360	Scrap
Transportation	Thomas		School Bus 84 Pax #177	1T7HT4B23W1162159	Scrap
Transportation	Thomas		School Bus 84 Pax #184	1T7HT4B23W1162162	Scrap
Transportation	Thomas		School Bus 84 Pax #195	1HVBBAAM7SH209454	Scrap
Transportation	Thomas		School Bus 84 Pax #256	1T75U4B27S1129725	Scrap

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: I-5

MEETING DATE: 12/13/2022

SUBJECT: Acceptance of Cal OES Subaward for Special Needs School Transportation Camera Program

CHECK ONE:
For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

DEPARTMENT: Transportation

ACTION REQUESTED:
The superintendent is recommending that the board approve the Proof of Authority from Cal OES, accepting the grant subaward agreement for the Special Needs Transportation Camera Program.

RATIONALE/BACKGROUND:
The California Governor's Office of Emergency Services (Cal OES) has approved the district's subaward application no. SN20-01-1378 in the amount of $87,018.00 for the Special Needs Transportation Camera Program. A signed proof of authority from the Board of Education is required by Cal OES in order to show the Grant Subaward is in compliance.

ATTACHMENT(S):
A: SN20 – Proof of Authority

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 12/05/2022

FISCAL IMPACT:
Current Budget: N/A
Additional Budget: N/A
Funding Source: N/A
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☐ Ongoing: ☐

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A

Strategic Plan: N/A

PREPARED BY: Robert Ozenberger, Director, Transportation RO

APPROVED BY: Frank Camarda, Chief Operations Officer
Kent Kern, Superintendent of Schools KK

Proof of Authority

To Whom It May Concern:

The Governing Board for San Juan Unified School District appoints the Chief Operations Officer as the authorized signatory of San Juan Unified School District to enter into Grant Subaward Agreement for the Special Needs School Transportation Camera Program, with the Grant Subaward performance period of January 1, 2021, through December 31, 2022. This authorization also applies to all applicable Grant Subaward Amendments for the Special Needs School Transportation Camera Program.

(Signature of Board Chair) (Date)

President,
School Governing Board

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **I-6**

MEETING DATE: **12/13/2022**

SUBJECT: Arcade Fundamental Middle School Lease Amendment No. 3

CHECK ONE:
For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

DEPARTMENT: Facilities

ACTION REQUESTED:
The superintendent is recommending that the board adopt Resolution No. 4051, approving the third amendment to the lease agreement for the Arcade Fundamental Middle School Project No. 001-9512-P1 between San Juan Unified School District and Clark/Sullivan Construction.

RATIONALE/BACKGROUND:
The board approves the revised total base rent in the amount of $7,561,493.00 and authorizes the issuance of lease amendment No. 3 to the facilities lease and authorizes district staff to issue a notice to proceed with construction.

ATTACHMENT(S):
A: Resolution No. 4051
B: Lease Amendment No. 3

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 12/05/2022

FISCAL IMPACT:
Current Budget: N/A
Additional Budget: N/A
Funding Source: Measure P
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☐ Ongoing: ☒

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A

Strategic Plan: N/A

PREPARED BY: Nicholas Arps, Director, Facilities, Construction & Modernization

APPROVED BY: Frank Camarda, Chief Operations Officer
Kent Kern, Superintendent of Schools

Attachment A

RESOLUTION NO. 4051

RESOLUTION BEFORE THE SAN JUAN UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION APPROVING LEASE AMENDMENT #3 FOR THE ARCADE FUNDAMENTAL MIDDLE SCHOOL PROJECT SJUSD PROJECT #001-9512-P1

WHEREAS, sections 17406 of the Education Code authorize school districts, including the San Juan Unified School District ("District"), to use the lease-leaseback procurement process; and

WHEREAS, the District Board of Education ("Board") previously approved the award of the Site Lease and Facilities Lease to Clark & Sullivan Builders, Inc. dba Clark/Sullivan Construction for this project, per resolution #4019 and a Total Base Rent in the amount of $1,813,624.00 per resolution #4045; and

WHEREAS, Clark/Sullivan Construction during the preconstruction services for the Project, completed the development of the Total Base Rent for Increment #1 of the Project, and has provided the district with objectively verifiable information and a written rationale for this Total Base Rent, together with supporting documents; and

WHEREAS, the District has carefully considered the information supporting the Total Base Rent for the Project; and

WHEREAS, work requiring the Division of the State Architect ("DSA") approval won't commence until approval is received;

NOW, THEREFORE, the San Juan Unified School District Board of Education does hereby resolve as follows:

Section 1. The foregoing recitals are hereby adopted as true and correct.

Section 2. The Board approves the revised Total Base Rent in the amount of Seven million, Five hundred sixty-one thousand, Four hundred ninety-three dollars and no/cents ($7,561,493.00) for the project, authorizes the issuance of Facilities Lease Amendment #3, and authorizes District staff to issue a notice to proceed with construction of the Project. Clark/Sullivan Construction demonstrated that it will satisfy the skilled and trained workforce availability, as defined in Public Contract Code section 2601.

Original Total Base Rent Sum – Preconstruction	$74,800.00
Amendment #1 – OCIP	$0.00
Amendment #2 – Pre-Safety	$1,813,624.00
Net Change by Amendment #3 – Inc #1	**$5,673,069.00**
Revised Total Base Rent	**$7,561,493.00**

The foregoing findings and decision to award were made by the San Juan Unified School District Board of Education at a meeting of the Board on December 13, 2022, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
President
San Juan Unified School District
Board of Education

Attest:

_____
Clerk
San Juan Unified School District
Board of Education

San Juan Unified School District
Facilities Business Department
5320 Hemlock Street, Sacramento, California 95841
Telephone 916- 971-7283
Internet Web Site: www.sanjuan.edu

Kent Kern, Superintendent of Schools
Frank Camarda, Chief Operations Officer
Nic Arps, Director, Facilities Construction & Modernization
Cherie Chenoweth, Coordinator, Facilities Business & Compliance

Lease Amendment #03
Arcade MS – New Construction
DSA App. #02-120476 Facilities Lease Agreement# 208553
SJUSD Project #001-9512-P1

Effective **October 25, 2022,** the Facilities Lease Agreement dated **May 10, 2022** between the San Juan Unified School District and **Clark/Sullivan Construction** for the **Arcade Fundamental MS – New Construction** is amended as follows:

1. Section 4.4.2 is amended to change total base rent to **Five Million Six Hundred and Seventy-three Thousand and Sixty-Nine Dollars ($5,673,069.00).**
2. Section 4.4.2.4.1 is amended to change Construction Contingency fund to **One Hundred Twenty-Six Thousand Nine Hundred and Ten Dollars ($ 126,910.00).**
3. Section 4.4.2.4.2 Specific Allowance – **DSA Reconciliation of Seventy-Five Thousand Five Hundred and Forty-Three Dollars ($ 75,543.00). Escalation Contingency of Forty-Four Thousand Nine Hundred and Thirty-Three Dollars ($ 44,933.00). Design Contingency of Forty-Four Thousand Nine Hundred and Thirty-Three Dollars ($ 44,933.00). Pre-Safety Alt 3 Basketball Hoops of Forty-Three Thousand Nine Hundred and Seven Dollars ($43,907.00). Storm Drain not Shown on Plans of Seventy-Two Thousand Dollars ($ 72,000.00). Unsuitable Soil Remediation of One Hundred Fifty Thousand Dollars ($ 150,000.00). Off-Site Utility POC's of Forty-Five Thousand Dollars ($ 45,000.00). Temporarily Relocation/Reconnect Existing Utilities of Thirty Thousand Dollars ($ 30,000.00). Building Under Slab Plumbing of Four Hundred Eighteen Thousand Four Hundred Twenty-Five Dollars ($ 418,425.00). Building Under Slab Electrical of Eighty-Nine Thousand Six Hundred and Sixty-Three Dollars ($ 89,663.00). Procurement of Long Lead Items Increment 2 Items of One Hundred Fifty Thousand Dollars ($ 150,000.000).**
4. Section 4.4.2.4.3 is amended to change District Contingency fund to **One Hundred Thirty-Four Thousand Seven Hundred and Ninety-Nine Dollars ($ 134,799).**
5. Exhibit C Lease Payment Schedule was added.
6. Signature Page (pg. 32) is amended to change the preconstruction phase contract amount from $74,800 and Pre-Safety $1,813,624 to **$7,561,493.00**

Original Total Base Rent Sum	$	74,800
Change by prior Amendment #001 (ex. 1 - 4)	$	-
Change by prior Amendment #002	$	1,813,624
Total Current Amendment #003	$	5,673,069
Revised Total Base Rent Amount	$	7,561,493

In all other respects, the terms and conditions of said Facilities Lease, including the exhibits thereto, remain in full force and effect.

San Juan Unified School District,
A school district organized and existing under the laws of the State of California

By:_____
Nicholas Arps
Title: Director of Facilities, Construction & Modernization

By:_____
Frank Camarda
Title: Chief Operations Officer

Clark/Sullivan Construction
A California Corporation

By:_____
Ted Foor
Title: President/CA Operations

Federal Tax Identification Number :
88-0493821

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **I-7**

MEETING DATE: **12/13/2022**

SUBJECT: Katherine Johnson Middle School
Lease Amendment No. 3

CHECK ONE:
For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

DEPARTMENT: Facilities

ACTION REQUESTED:
The superintendent is recommending that the board adopt Resolution No. 4052, approving the third amendment to the lease agreement for the Katherine Johnson Middle School Project No. 055-9512-P1 between San Juan Unified School District and Flint Builders, Inc.

RATIONALE/BACKGROUND:
The board approves the revised total base rent in the amount of $10,061,720.00 for Increment #1B and authorizes the issuance of lease amendment No. 3 to the facilities lease and authorizes district staff to issue a notice to proceed with construction.

ATTACHMENT(S):
A. Resolution No. 4052
B. Lease Amendment No. 3

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 12/05/2022

FISCAL IMPACT:
Current Budget: N/A
Additional Budget: N/A
Funding Source: Measure P
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☐ Ongoing: ☒

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A

Strategic Plan: N/A

PREPARED BY: Nicholas Arps, Director, Facilities, Construction & Modernization NA

APPROVED BY: Frank Camarda, Chief Operations Officer
Kent Kern, Superintendent of Schools KK

RESOLUTION NO. 4052

RESOLUTION BEFORE THE SAN JUAN UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION APPROVING LEASE AMENDMENT NO. 3 FOR THE KATHERINE JOHNSON MIDDLE SCHOOL PROJECT SJUSD PROJECT #055-9512-P1

WHEREAS, sections 17406 of the Education Code authorize school districts, including the San Juan Unified School District ("District"), to use the lease-leaseback procurement process; and

WHEREAS, the District Board of Education ("Board") previously approved the award of the Site Lease and Facilities Lease to Flint Builders Inc. for this Project, which approval for the Facilities Lease was in the amount of $70,000.00 per resolution #4016 and a Total Base Rent in the amount of $998,036.00 per resolution #4048; and

WHEREAS, the approval of the Facilities Lease authorized only preconstruction services to be performed; no construction services were approved to commence; and no construction services have commenced; and

WHEREAS, Flint Builders Inc. has completed the preconstruction services for Increment #1B of the Project, including development of the Total Base Rent for this Increment, and has provided the District with objectively verifiable information and a written rationale for this Total Base Rent, together with supporting documents;

WHEREAS, the District has carefully considered the information supporting the Total Base Rent for Increment #1B of the Project; and

WHEREAS, the Division of the State Architect ("DSA") approval is required for work associated with Increment #1B of the Project and won't commence until approval is received;

NOW, THEREFORE, the San Juan Unified School District Board of Education does hereby resolve as follows:

Section 1. The foregoing recitals are hereby adopted as true and correct.

Section 2. The Board approves the revised Total Base Rent in the amount of $10,061,720.00 to include Increment #1B, authorizes the issuance of Lease Amendment #1B to the Facilities Lease, and authorizes District staff to issue a notice to proceed with construction of Increment #1B.

Original Total Base Rent Sum	$70,000.00
Change by prior Amendment #1 & 2	$998,036.00
Total Current Amendment #3	**$8,993,684.00**
Revised Total Base Rent Amount	**$10,061,720.00**

The foregoing findings and decision to award were made by the San Juan Unified School District Board of Education at a meeting of the Board on December 13, 2022, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
President
San Juan Unified School District
Board of Education

Attest:

_____
Clerk
San Juan Unified School District
Board of Education

San Juan Unified School District
Facilities Business Department
5320 Hemlock Street, Sacramento, California 95841
Telephone 916- 971-7283
Internet Web Site: www.sanjuan.edu

Kent Kern, Superintendent of Schools
Frank Camarda, Chief Operations Officer
Nic Arps, Director, Facilities Construction & Modernization
Cherie Chenoweth, Coordinator, Facilities Business & Compliance

Lease Amendment #03
Katherine Johnson Middle School New Construction
DSA App. # 02 - 120501/Facilities Lease Agreement# 207666
SJUSD Project # 055-9512-P1

Effective **December 13, 2022**, the Facilities Lease Agreement dated **April 19, 2022** between the San Juan Unified School District and **Flint Builders, Inc.** for the **Katherine Johnson Middle School New Construction** is amended as follows:

This amendment is to incorporate Increment 1B work's Total Base Rent into Flint Builders Facilities Lease Agreement.

The Facilities Lease Agreement is modified as follows:

A. Section 4.2 Term of Facilities Lease: "*The Term of this Facilities Lease shall be **(to be modified by Amendment with TBR)** consisting of the total of the time a) to perform Preconstruction Services, estimated to require **8 months**, b) **2.5 months** to construct Increment 1A (abatement/demo), **6 months** to construct Increment 1B, and **{to be added via Amendment}** to construct Increment 2 of the Project,"*
B. Section 4.4.2 Total Base Rent: '*The TBR for the lease of the Project's **Increment 1B is to be Eight Million Nine Hundred Ninety-Three Thousand Six Hundred and Eighty-Four Dollars ($ 8,993,684.00)** for a combined total of Ten Million Sixty-One Thousand Seven Hundred Twenty Dollars and zero cents (10,061,720.00) for Increment 1A and 1B, subject to the provisions of any Contingency Funds set forth in this Article 4.*'
C. Section 4.4.2.4 The Total Base Rent includes: '*Construction Contingency Fund for **Increment 1B** is in the amount of One Hundred Ninety-Four Thousand Seven Hundred Seventy-Four Dollars and no cents **($ 194,774.00**), for a total Construction Contingency Fund of Two Hundred Fifteen Thousand Nine Hundred Five Dollars and zero cents ($ 215,905.00) for Increment 1A and 1B.*'
D. Section 4.4.2.4.2 Specific Allowances for Increment 1A and 1B to read:

Construction Contingency Inc 1A – 3%	$	21,131.00
Construction Contingency Inc 1B – 3%	$	194,774.00
Total Construction Contingency (Inc 1A & 1B)	**$**	**215,905.00**
Owner Contingency & Allowances Inc 1A – 5%	$	199,647.00
Owner Contingency Inc 1B – 5%	$	1,640,080.00
Owner Total Contingency (Inc 1A & 1B)	**$**	**1,839,727.00**
Total Contingencies	$	2,055,632.00

E. Section 4.4.2.4.3: "*District Contingency in the amount of One Million Six Hundred Forty Thousand dollars and Eighty Dollars and no cents **($ 1,640,080.00)**, for a total District Contingency of One*

Million Eight Hundred Thirty-Nine Thousand Seven Hundred Twenty-Seven Dollars ($ 1,839,727.00) for Increments 1A and 1B"

F. Exhibit C 'Lease Payment Schedule / TBR Calculator for New Construction # 055-9512-P1 – Replace in its entirety with:

22-216 Katherine Johnson Middle School New Construction Increment 1A and 1B
EXHIBIT C

LEASE PAYMENT SCHEDULE

A	B	C
Item No	**Month**	**Lease Payment**
	Ph 1 - Preconstruction	
	Preconstruction Services	$ 70,000
	Ph 2 - Increment 1A	
1	November 2022 Lease Payment - Inc 1A	$ 240,421
2	December 2022 Lease Payment - Inc 1A	$ 229,723
3	January 2023 Lease Payment - Inc 1A	$ 229,723
4	February 2023 Lease Payment - Inc 1B	$ 1,315,471
5	March 2023 Lease Payment - Inc 1B	$ 1,068,872
6	April 2023 Lease Payment - Inc 1B	$ 1,068,872
7	May 2023 Lease Payment - Inc 1B	$ 1,068,872
8	June 2023 Lease Payment - Inc 1B	$ 1,068,872
9	July 2023 Lease Payment - Inc 1B	$ 1,068,872
10	August 2023 Lease Payment	To be added by Amendment
11	September 2023 Lease Payment	To be added by Amendment
12	October 2023 Lease Payment	To be added by Amendment
13	November 2023 Lease Payment	To be added by Amendment
14	December 2023 Lease Payment	To be added by Amendment
15	January 2024 Lease Payment	To be added by Amendment
16	February 2024 Lease Payment	To be added by Amendment
17	March 2024 Lease Payment	To be added by Amendment
18	April 2024 Lease Payment	To be added by Amendment
19	May 2024 Lease Payment	To be added by Amendment
20	June 2024 Lease Payment	To be added by Amendment
21	July 2024 Lease Payment	To be added by Amendment
22	August 2024 Lease Payment	To be added by Amendment
23	September 2024 Lease Payment	To be added by Amendment
24	October 2024 Lease Payment	To be added by Amendment
25	November 2024 Lease Payment	To be added by Amendment
26	December 2024 Lease Payment	To be added by Amendment
27	January 2025 Post Construction Payment (Inc 1A & B)	$ 45,949
28	February 2025 Post Construction Payment (Inc 1A & B)	$ 45,949
29	March 2025 Post Construction Payment (Inc 1A & B)	$ 45,949
30	April 2025 Post Construction Payment (Inc 1A & B)	$ 45,949
31	May 2025 Post Construction Payment (Inc 1A & B)	$ 45,949
32	June 2025 Post Construction Payment (Inc 1A & B)	$ 45,949
33	July 2025 Post Construction Payment (Inc 1A & B)	$ 45,949
34	August 2025 Post Construction Payment (Inc 1A & B)	$ 45,949
35	September 2025 Post Construction Payment (Inc 1A & B)	$ 45,949

36	October 2025 Post Construction Payment (Inc 1A & B)	$	45,949
37	November 2025 Post Construction Payment (Inc 1A & B)	$	45,949
38	December 2025 Post Construction Payment (Inc 1A & B)	$	45,951
	Total Lease Payments	$	7,911,088
	Contingencies:		
	Construction Contingency 3% (Inc 1A)	$	21,131
	Construction Contingency 3% (Inc 1B)	$	194,774
	Total Construction Contingency	**$**	**215,905**
	Owner Contingency - 5% (Inc 1A)	$	199,647
	Owner Contingency - 5% (Inc 1B)	$	1,640,080
	Owner Total Contingency	**$**	**1,839,727**
	Total Contingencies	**$**	**2,055,632**
	Extended Pre-Construction Services Inc 1A(1 month)	$	25,000
	Inc. 1A (Part of Amendment 2) and Inc 1B Amendment 3 TBR	$	9,991,720
	Pre-Construction Services	$	70,000
	Total Value of Services	**$**	**10,061,720**

G. Exhibit C 'San Juan Unified School District Qualifications & Assumptions' and 'Exclusions & Work not Included':

2. Clarifications and Exclusions

A. Testing and Inspections, Plan Check, Building Permit, Encroachment Permits, Utility Disconnection and Connection Fees, and Commissioning are provided by District.
B. Geotechnical Report and Hazardous Material Survey costs are provided by District.
C. Cost for TBR INC 1A have be deducted from this TBR INC 1B.
D. Any remediation or work required by the approved Environmental Impact Report (EIR) or Mitigation Monitoring and Reporting Program (MMRP).
E. Main playing field is to be native existing soil prepared with soil amendments. Does not include import of topsoil.
F. All asphalt is to be poured to curbs that will be designed in future INC 2 drawings.
G. Water meters are to be paid and supplied by water service provider.
H. Fire water pipe to buildings and fire hydrants are assumed to be 6".
I. Budget estimates for BP 6, 7, 8, 9, & 10 for INC 2 are based on 100% DD Drawings with an intent for a complete system for the project. It is Flint's intent to utilize these subcontractors for pre-construction services such as budgeting, coordination, and scheduling to help keep the overall project costs within the District's budget. These subcontractors, if they have performed these services well and can substantiate their final Inc 2 pricing based off of the DSA approved plans, will be awarded the Inc 2 scope of work for construction, at the District's discretion.
J. The proposed TBR Project Construction Schedule reflects current manufacturers' recommended lead times for specified products. Several materials and product lead times have been delayed / extended as a result of the COVID Pandemic. As such, there remains a potential for additional unforeseeable delays in lead times that could potentially impact the critical path and/or extend the project schedule.
K. Escalation beyond 90 days from bid date.
L. Items identified in the bid spreadsheets as "Excluded" have not been included in the cost of work and shall either be provided by others, included in another increment of the project, or are not part of the scope of work for this project.
M. Any item not specifically called out in the body of this TBR.

3. Allowances

A. The following allowances have been discussed and accepted for items that have not been identified in the plans or items that may be encountered during construction or through DSA approval process. Any savings or additional costs would be funded with owner contingency.
    a. DSA Contingency, 3% of direct cost to be used for any changes made during DSA backcheck.
    b. Site Winterization
    c. Offhaul costs if soil being exported from the site is not clean but not hazardous.
    d. Conforming of AC Paving to curbs that are in INC 2. This includes any removal or grinding of pre-paving section to do final pave to proper grades not shown on plans.
    e. Jenson precast outfall structure, if required. Plans do not identify the storm drain outfall structure at north end of site.
    f. Unidentified storm drainage not designed at time of bid.
    g. Removal of large oak tree at north end of playing field or relocation of 36" storm drainage pipe currently shows to be placed under tree.
    h. Sewer pump station, FOB. Cost for install included in base bid of BP4. Exact specifications of sewer lift station not provided in documents.
    i. Site security guard during non-working hours.
    j. Sewer pump station electrical control panel and final connection.
    k. New SMUD service drop for temporary power to trailer yard and for construction.

H. Exhibit F 'General Conditions Costs' updated to read (For Inc 1B):

Katherine Johnson MS, INC 1B
INC 1 Bid (DSA Submittal Set) **10/18/22**

General Conditions Cost Summary

General Conditions Item	Quantity	Unit	Cost per Month	Total
Project Manager	6	MO	$15,100.00	$90,600
Project Superintendent	6	MO	$15,100.00	$90,600
Project Engineer	6	MO	$8,500.00	$51,000
Contracts/Accounting (Part Time)	6	MO	$6,000.00	$36,000
General Sup. & Scheduling (Part Time)	6	MO	$1,800.00	$10,800
Safety Manager (Part Time)	6	MO	$1,800.00	$10,800
Quality Control Manager (Part Time)	6	MO	$1,200.00	$7,200
Temporary Fencing	6	MO	$2,350.00	$14,100
Safety / First Aid	6	MO	$600.00	$3,600
Fire Extinguishers	6	MO	$50.00	$300
Temporary Phone / IT	6	MO	$2,000.00	$12,000
Sanitary Facilities / Wash Racks	6	MO	$2,000.00	$12,000
Job Sign	6	MO	$100.00	$600
GC Trailer	6	MO	$3,500.00	$21,000
District Trailer	6	MO	$2,000.00	$12,000
PC Computers & Software	6	MO	$3,200.00	$19,200
Office Furnishings / Supplies for Trailer	6	MO	$500.00	$3,000
Photographs	6	MO	$250.00	$1,500
Contract Documents	6	MO	$500.00	$3,000
Fed Ex Charges	6	MO	$250.00	$1,500
Phone System Rental	6	MO	$250.00	$1,500
Copier / fax / scan machine	6	MO	$750.00	$4,500
General Conditions Cost	**6**	**MO**	**$67,800.00**	**$406,800**

Original Total Base Rent Sum	$	70,000
Change by prior Amendment #_1-2_	$	998,036
Total Current Amendment # 3	$	8,993,684
Revised Total Base Rent Amount	$	10,061,720

In all other respects, the terms and conditions of said Facilities Lease, including the exhibits thereto, remain in full force and effect.

San Juan Unified School District,
A school district organized and existing under the laws of the State of California

By:_____
Nicholas Arps
Title: Director of Facilities, Construction & Modernization

By:_____
Frank Camarda
Title: Chief Operations Officer

Flint Builders, Inc.
A California Corporation

By:_____
John Stump
Title: President

Federal Tax Identification Number :
90-0942823

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: **I-8**

MEETING DATE: **12/13/2022**

SUBJECT: Minimum Wage Increase and School Psychologist Intern II & III rate increase- Short Term, Temporary Salary Schedule

DEPARTMENT: Human Resources

CHECK ONE:
For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

ACTION REQUESTED:
The superintendent is recommending that the board approve the salary changes to reflect the January 1, 2023 minimum wage increase to $15.50 per hour for the following classifications:

Job Classification	From	To (January 1, 2023)
Announcer, Scorekeeper, Timekeeper, Ticket Taker	15.00	15.50
Counselor Intern I	15.00	15.50
Instructor	15.00	15.50
Project Parent Liaison	15.00	15.50
School Psychologist Intern I	15.00	15.50
Senior Instructor	15.00	15.50
Special Events Leader I	15.00	15.50
Student	15.00	15.50
Ticket Seller	15.00	15.50
Work Experience Intern	15.00	15.50

In addition, the superintendent is recommending that the board approve increasing the rate for School Psychologist Interns II & III to $20.00 per hour to bring them into alignment with the Counselor Intern II rate.

RATIONALE/BACKGROUND:
Per Labor Code, the minimum wage rate will be adjusted annually for inflation based on the national Consumer Price Index for Urban Wage Earners and Clerical Workers (CPI-W). Because the CPI-W exceeded 7%, the first adjusted increase is accelerated to take effect January 1, 2023.

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 12/05/2022

FISCAL IMPACT
Current Budget: $ N/A
Additional Budget: $ N/A
Funding Source: N/A
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☐ On-going ☒

LCAP/STRATEGIC PLAN
Goal: N/A Focus: N/A
Action: N/A
Strategic Plan: N/A

PREPARED BY: Deann Carlson, Director, Human Resources

APPROVED BY: Paul Oropallo, Assistant Superintendent, Human Resources
Kent Kern, Superintendent of Schools

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: K-1

MEETING DATE: 12/13/2022

SUBJECT: 2021-2022 Audit Report

CHECK ONE:

For Discussion:	☐
For Action:	☒
Report:	☐
Workshop:	☐
Recognition:	☐
Emergency Action:	☐

DEPARTMENT: Fiscal Services

ACTION REQUESTED:
The superintendent is recommending that the board accept the 2021-2022 Audit Report as prepared by Crowe, LLP (the district's independent auditor).

RATIONALE/BACKGROUND:
The 2021-2022 Financial Statement consists of three parts: (1) management's discussion and analysis, (2) the financial statements and (3) required supplementary information.

Crowe, LLP has expressed its opinion that "the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of San Juan Unified School District as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America."

ATTACHMENT(S):
A: Audit Report

BOARD COMMITTEE ACTION/COMMENT:
Audit Committee: 12/13/2022

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 12/05/2022

FISCAL IMPACT:
Current Budget: $ N/A
Additional Budget: $ N/A
Funding Source: N/A
(unrestricted base, supplemental, other restricted, etc.)
Current Year Only ☐ Ongoing ☐

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A

Strategic Plan: N/A

PREPARED BY: Kristi Blandford, Director, Fiscal Services
Jennifer Stahlheber, Chief Financial Officer

APPROVED BY: Kent Kern, Superintendent of Schools

SAN JUAN UNIFIED SCHOOL DISTRICT

FINANCIAL STATEMENTS

June 30, 2022

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SAN JUAN UNIFIED SCHOOL DISTRICT
FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
For the Year Ended June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

Audit Committee
San Juan Unified School District
Carmichael, California

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the San Juan Unified School District, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the San Juan Unified School District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the San Juan Unified School District, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards (Government Auditing Standards)*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the San Juan Unified School District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the San Juan Unified School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

(Continued)

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the San Juan Unified School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the San Juan Unified School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 to 11 and the General Fund Budgetary Comparison Schedule, the Schedule of Changes in the District's Total Other Postemployment Benefits (OPEB) Liability, the Schedule of the District's Proportionate Share of the Net Pension Liability, and the Schedule of the District's Contributions on pages 57 to 62 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

(Continued)

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the San Juan Unified School District's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and, except for that portion marked "unaudited"; was derived from, and relates directly to, the underlying accounting and other records used to prepare the basic financial statements. The information, has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole. The information marked "unaudited" has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express and opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 1, 2022 on our consideration of the San Juan Unified School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the San Juan Unified School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the San Juan Unified School District's internal control over financial reporting and compliance.

Crowe LLP

Crowe LLP

Sacramento, California
December 1, 2022

San Juan Unified School District
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2022

The management's discussion and analysis of San Juan Unified School District's financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2022. The intent of this discussion and analysis is to look at the District's financial performance as a whole. To provide a complete understanding of the District's financial performance, please read it in conjunction with the Independent Auditor's Report on pages 1 through 3, the District's financial statements which begin on page 12, and the notes to the financial statements on pages 25 through 56.

The Management's Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999. Certain comparative information is required to be presented in the MD&A.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts: (1) management's discussion and analysis (this section); (2) the financial statements; and (3) required supplementary information. The financial statements include two kinds of statements that present different views of the San Juan Unified School District.

- The first two statements are district-wide financial statements that provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, report the District's operations and in more detail than the district wide statements.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the financial statements with a comparison of the District's budget for the year. The remainder of the management's discussion and analysis highlights the structure and contents of each of the statements.

The district-wide statements report information about the District as a whole. The statement of net position includes all of the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources as a measure of the District's financial position.

In the district-wide financial statements the District's activities are divided into two categories:

- Governmental activities – Most of the District's basic services are included here, such as regular and special education, transportation, and administration. State support from local control funding formula and categorical apportionments finance most of these activities.

- Business-type activities – The District does not currently have any business type activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by State law and by bond covenants.

- The District establishes other funds to control and manage money for particular purposes (like repaying its long-term debts) or to show that it is properly using certain revenues (like federal grants).

The District has three kinds of funds:

- Governmental Funds - Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash, and other financial assets that can readily be converted to cash, flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, we provide additional information at the bottom of the governmental funds statements that explain the relationship (or differences) between them.

- Proprietary Funds - Services for which the District charges a fee are generally reported in proprietary funds. Proprietary funds are reported in the same way as the district-wide statements. The District's enterprise funds (one type of proprietary fund) are the same as its business-type activities, but provide more detail and additional information, such as cash flows. Internal service funds (the other kind of proprietary fund) are used to report activities that provide supplies and services for the District's other programs and activities. The District currently has one internal service fund -- the employee self-insurance fund.

- Fiduciary Funds - The District is the trustee, or fiduciary, for assets that belong to others, such as the scholarship fund. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

The District's ending net position was $3,343,926 on June 30, 2022 resulting in an increase from the prior fiscal period by $141,628,523.

Statement of Net Position

	2022	2021	Variance	% Diff
Current and other assets	633,557,300	487,572,148	145,985,152	30%
Capital assets	887,444,065	823,207,330	64,236,736	8%
Total Assets	1,521,001,365	1,310,779,477	210,221,888	16%
Deferred Outflows	107,512,231	128,634,599	(21,122,368)	
Current liabilities	96,591,911	68,599,874	27,992,037	41%
Long-term liabilities	1,275,699,750	1,437,665,601	(161,965,851)	-11%
Total Liabilities	1,372,291,661	1,506,265,475	(133,973,814)	-9%
Deferred Inflows	252,878,009	71,433,199	181,444,810	
Net assets invested in capital assets, net of related debt	319,131,411	279,035,630	40,095,781	14%
Restricted	203,549,630	202,771,608	778,022	0%
Unrestricted	(519,337,115)	(620,091,835)	100,754,720	-16%
Total Net Position	3,343,926	(138,284,597)	141,628,523	-102%

The change in Total Assets is primarily a result of the following:

- Current and other assets include cash, including cash with fiscal agent, receivables, investments, due from (to) other funds, stores inventory and pre-paid expenses. Current assets increased by $145,985,152 due to the issuance of new debt for capital projects under Measures P. (See “Statement of Net Position” chart.)

- At the end of fiscal year 2021-22, the District had a total value of $1,278,847,387 in capital assets. Capital assets include land, buildings, land improvements, equipment and capital projects that are still in progress. Total accumulated depreciation amounted to $391,403,322. The net capital assets amounted to $887,444,065, an increase of $64,236,736 from prior year. This- is a result of increased capital projects being handled and completed through Measures J, N and P.

Capital Assets

	2022	2021	Variance	% Diff
Land	6,350,107	6,350,107	-	0%
Work in Progress	177,708,056	335,442,876	(157,734,820)	-47%
Land Improvements	86,677,276	86,677,276	-	0%
Buildings	979,431,801	720,831,505	258,600,296	36%
Equipment	28,680,147	28,075,271	604,876	2%
Capital Assets, cost	1,278,847,387	1,177,377,035	101,470,352	9%
Accumulated Depreciation	(391,403,322)	(354,169,705)	(37,233,617)	11%
Capital Assets, net	887,444,065	823,207,330	64,236,735	8%

The change in Total Liabilities is primarily a result of the following:

- An increase in current liabilities of $28,153,427 is attributable to goods and services received prior to June 30, 2022 that had not been paid and unearned revenue. Current liabilities include accounts payable, unearned revenue, interagency balances and unpaid claims and claim adjustment expenses. (See "Statement of Net Position" chart.)

- The District ended the year with a total of $1,269,640,809 in outstanding financing obligations, including other post-employment benefits (OPEB), compensated absences and net pension liabilities. The decrease in long-term debt of $161,641,857 is mainly attributed to net pension liabilities and issuance of general obligation bonds.

Long-Tem Liabilities

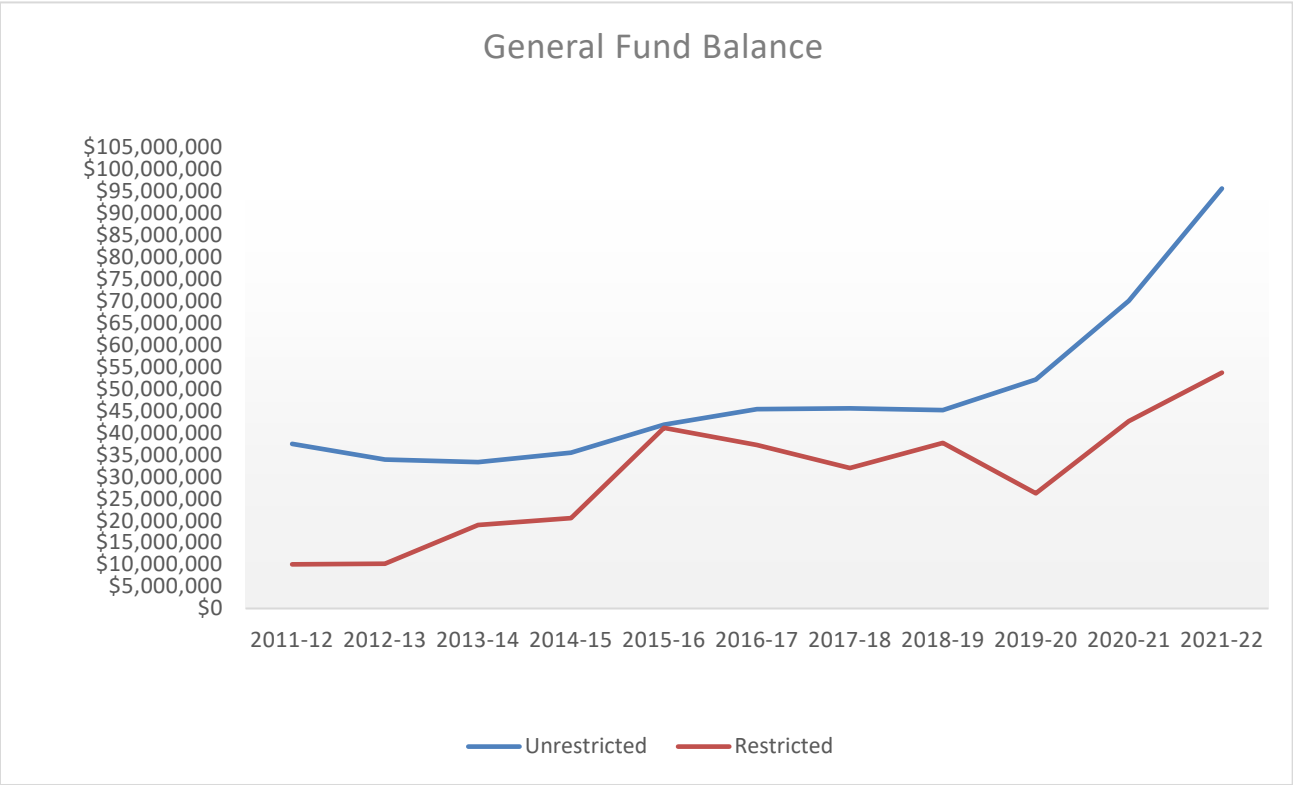
	2022	2021	Variance	% Diff
General Obligation Bonds	752,168,565	666,805,642	85,362,923	13%
Accreted Interest	67,827,191	71,157,017	(3,329,826)	-5%
Premium on Issuance of General Obligation Bonds	45,280,408	38,737,371	6,543,037	17%
Capitalized lease obligations	438,151	720,645	(282,494)	-39%
Other Postemployment Benefits	145,937,052	134,897,401	11,039,651	8%
Compensated absences	6,158,442	5,050,590	1,107,852	22%
Net Pension Liability (Asset)	251,831,000	513,914,000	(262,083,000)	-51%
Total Long-Term Liabilities	1,269,640,809	1,431,282,666	(161,641,857)	-11%

FINANCIAL HIGHLIGHTS

The District's change in net position from prior year was $141,628,522. Revenues increased by $60,855,454 which is primarily attributable to the increase in federal and state resources. Taxes and subventions are higher this year. Expenditures decreased by $39,986,561 which is primarily due to decreased costs of instruction related staff due to staffing shortages, a decrease in student support service expense from pandemic related resources spent in the prior year and a decrease in interest on long term debt.

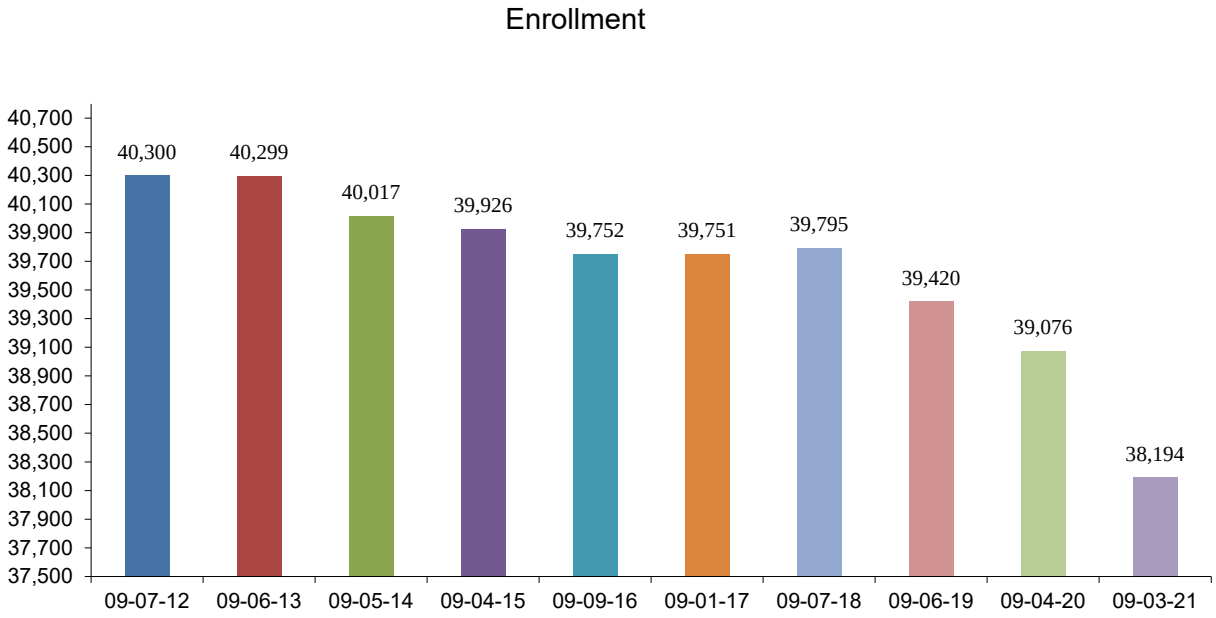
Statement of Activities

	2022	2021	Variance	% Diff
Program Revenue				
Charges for Services	$ 10,844,430	$ 7,722,534	$ 3,121,896	40%
Operating Grants & Contributions	253,488,189	216,659,059	36,829,130	17%
Capital Grants & Contributions	3,052,403	3,143,614	(91,211)	-3%
General Revenue				
Taxes and subventions	194,214,374	198,133,096	(3,918,722)	-2%
Federal and State Aid	277,878,611	256,811,342	21,067,269	8%
Interest and Investment	834,719	661,736	172,983	26%
Interagency Revenues	743,347	-	743,347	100%
Miscellaneous	4,078,068	1,147,306	2,930,762	255%
Total Revenue	$ 745,134,141	$ 684,278,687	$ 60,855,454	9%
Expenditures				
Instructional Related	$ 346,612,688	$ 376,654,287	$ (30,041,599)	-8%
Student Support Services	81,952,747	99,568,791	(17,616,044)	-18%
Pupil Services	55,812,558	51,019,755	4,792,803	9%
General Administration	40,741,894	26,113,044	14,628,850	56%
Plant Services	47,043,623	47,475,038	(431,415)	-1%
Other Services	4,253,960	2,178,232	2,075,728	95%
Interest on long-term debt	26,151,103	33,487,698	(7,336,595)	-22%
Other outgo	937,046	6,995,335	(6,058,289)	-87%
Total Expenditures	$ 603,505,619	$ 643,492,180	$ (39,986,561)	-6%
Change in Net Assets	$ 141,628,522	$ 40,786,507	$ 100,842,015	247%



The District's General Fund overall experienced an increase in its fund balance by $36,626,428. Revenue increased by $74.6 million which is mainly due to the LCFF calculation, mandated cost reimbursements, Special Education grants, and additional COVID Relief funds.

The District also experienced an overall increase in expenditures. There were increases in certificated salaries due to additional training and staffing changes as the District began reopening functions. There was an increase in supplies and capital outlay in order to supply students and staff the necessary supplies, equipment, and safe facilities as it continued through the transition of fully remote learning to a hybrid in person learning. This included additional summer programs to mitigate the learning losses students were facing. Many of these reductions were due to the school closures created by the onset of a novel strain of coronavirus (COVID-19).



Enrollment data is as of the 3rd week of the school year.

The District experienced a decrease in student enrollment between FY20-21 and FY 21-22. A decrease is also expected to be seen in FY 22-23.

FINANCIAL ISSUES

The development of future budgets will be influenced by uncertain, external variables such as the State Budget, priorities of new state leadership, and pension costs. Internal factors of compensation and number of employees must be commensurate with the number of students. San Juan Unified School District must be vigilant in monitoring all expenditures to avoid fiscal distress.

On March 13, 2020, California Governor Gavin Newsom issued Executive Order N-26-20, proclaiming a State of Emergency to exist in California as a result of the threat of the COVID-19 virus, and providing that if any California school districts, county offices of education, and charter schools (each a "Local Educational Agency" or "LEA") closes its schools to address COVID-19, the LEA will continue to receive state funding during the period of closure. With the guidance of health officials and in coordination with local school districts, San Juan Unified made the decision to close campuses to students beginning March 16, 2020.

The Governor also signed Senate Bill 117 ("SB 117") which limits the average daily attendance reported to the California Department of Education to include the full school months from July 1, 2019, to February 29, 2020. This condensed ADA period applies to school districts that comply with Executive Order N-26-20. SB 117 further states the intent of the State Legislature that a school district's employees and contractors be paid during the period of a school closure due to COVID-19. SB 117 also waived instructional time penalties that would otherwise accrue, as long as the school district superintendent, county superintendent or charter school administrator certify that the closure due to

COVID-19 caused the school district to fall below applicable instructional time requirements. While SB 117 provided some immediate relief to school districts, the short-term and long-term impacts of the COVID-19 outbreak are unknown as the situation continues to evolve.

On June 29, 2020, Governor Gavin Newsom signed the 2020 Budget Act which included a spending plan that strengthened emergency response, protected public health and safety and promoted economic recovery while closing an estimated $54.3 billion budget shortfall caused by COVID-19. This budget included one-time federal funds that the educational community needs in order to assist schools with the much-needed support for distance learning and to safely respond to the pandemic.

The district has adopted a range of instructional models to potentially implement during the 2021-22 school year in response to the changing impact and the health and safety requirements of the pandemic.

BASIC FINANCIAL STATEMENTS

SAN JUAN UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION
June 30, 2022

	Governmental Activities
ASSETS	
Cash and investments (Note 2)	$ 566,415,842
Receivables	64,217,658
Prepaid expenses	2,445,388
Stores inventory	478,412
Non-depreciable capital assets (Note 4)	184,058,163
Depreciable capital assets, net of accumulated depreciation (Note 4)	703,385,902
Total assets	1,521,001,365
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources - pensions (Notes 8 and 9)	88,850,425
Deferred outflows of resources - OPEB (Notes 10)	16,266,187
Deferred loss on refunding of debt	2,395,619
Total deferred outflows of resources	107,512,231
LIABILITIES	
Accounts payable	81,068,615
Unearned revenue	11,851,443
Interagency balances	653,728
Unpaid claims and claim adjustment expenses (Note 5)	3,018,125
Long-term liabilities:	
Unpaid claims and claim adjustment expenses, less current portion (Note 5)	6,058,941
Due within one year (Note 6)	80,983,484
Due after one year (Note 6)	1,188,657,325
Total liabilities	1,372,291,661
DEFERRED INFLOWS OF RESOURCES	
Deferred inflows of resources - pensions (Notes 8 and 9)	239,221,000
Deferred inflows of resources - OPEB (Note 10)	13,657,009
Total deferred inflows of resources	252,878,009
NET POSITION	
Net investment in capital assets	319,131,411
Restricted:	
Legally restricted programs	49,894,356
Capital projects	7,694,581
Debt service	101,181,055
Self-insurance	44,779,637
Unrestricted	(519,337,114)
Total net position	$ 3,343,926

See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenues and Change in Net Position: Governmental Activities
Governmental activities:					
Instruction	$ 346,612,687	$ 476,540	$ 117,534,727	$ 3,052,403	$ (225,549,017)
Instruction-related services:					
Supervision of instruction	38,849,588	112,812	38,233,316	-	(503,460)
Instructional library, media and technology	7,078,657	112,629	496,439	-	(6,469,589)
School site administration	36,024,502	127,560	5,033,073	-	(30,863,869)
Pupil services:					
Home-to-school transportation	8,856,555	3,444	1,265,296	-	(7,587,815)
Food services	17,111,802	1,209,939	19,764,575	-	3,862,712
All other pupil services	29,844,201	72,192	15,465,677	-	(14,306,332)
General administration:					
Data processing	7,657,748	50,960	235,247	-	(7,371,541)
All other general administration	33,084,146	64,035	25,237,894	-	(7,782,217)
Plant services	47,043,623	3,918,721	4,002,331	-	(39,122,571)
Ancillary services	4,294,443	1,056,485	1,214,964	-	(2,022,994)
Community services	10,673	416	1,168	-	(9,089)
Enterprise activities	(51,156)	-	15,215	-	66,371
Interest on long-term liabilities	26,151,103	-	-	-	(26,151,103)
Other outgo	937,046	3,638,697	24,988,267	-	27,689,918
Total governmental activities	$ 603,505,618	$ 10,844,430	$ 253,488,189	$ 3,052,403	(336,120,596)
General revenues:					
Taxes and subventions:					
Taxes levied for general purposes					108,945,733
Taxes levied for debt service					85,113,695
Taxes levied for other specific purposes					154,946
Federal and state aid not restricted to specific purposes					277,878,611
Interest and investment earnings					834,719
Interagency transfers					743,347
Miscellaneous					4,078,068
Total general revenues					477,749,119
Change in net position					141,628,523
Net position, July 1, 2021					(138,284,597)
Net position, June 30, 2022					$ 3,343,926

See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2022

	General Fund	Building Fund	Bond Interest and Redemption Fund	All Non-Major Funds	Total Governmental Funds
ASSETS					
Cash and investments:					
Cash in County Treasury	$ 144,848,872	$ 52,129,035	$ 89,455,363	$ 16,801,798	$ 303,235,068
Cash in revolving fund	205,000	-	-	4,682	209,682
Cash on hand and in banks	-	-	-	2,045,556	2,045,556
Cash awaiting deposit	1,809	-	-	14,575	16,384
Cash with Fiscal Agent	-	185,792,008	17,711,420	-	203,503,428
Receivables	55,738,590	234,673	173,304	7,876,614	64,023,181
Prepaid expenditures	1,724,457	-	-	15,990	1,740,447
Due from other funds	5,779,462	37,247	-	204,494	6,021,203
Stores inventory	26,880	-	-	451,532	478,412
Total assets	$ 208,325,070	$ 238,192,963	$ 107,340,087	$ 27,415,241	$ 581,273,361
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 45,929,795	$ 10,998,118	$ 5,779,920	$ 911,337	$ 63,619,170
Unearned revenue	10,266,365	-	379,112	342,769	10,988,246
Due to other funds	2,810,396	15,993	-	255,574	3,081,963
Total liabilities	59,006,556	11,014,111	6,159,032	1,509,680	77,689,379
Fund balances:					
Nonspendable	1,956,337	-	-	472,204	2,428,541
Restricted	31,683,376	227,178,852	101,181,055	25,433,357	385,476,640
Committed	28,958,784	-	-	-	28,958,784
Assigned	6,107,273	-	-	-	6,107,273
Unassigned	80,612,744	-	-	-	80,612,744
Total fund balances	149,318,514	227,178,852	101,181,055	25,905,561	503,583,982
Total liabilities and fund balances	$ 208,325,070	$ 238,192,963	$ 107,340,087	$ 27,415,241	$ 581,273,361

See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2022

Total fund balances - Governmental Funds		$ 503,583,982
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used for governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is $1,278,847,387 and the accumulated depreciation is $391,403,322 (Note 4).		887,444,065
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at June 30, 2022 consisted of (Note 6):		
General Obligation Bonds	$ (752,168,565)	
Accreted interest	(67,827,191)	
Unamortized Premium on issuance of General Obligation Bonds	(45,280,408)	
Lease liabilities	(438,151)	
Total OPEB liability (Note 10)	(145,937,052)	
Net pension liability (Notes 8 and 9)	(251,831,000)	
Compensated absences	(6,158,442)	
		(1,269,640,809)
Losses on the refunding of debt are recognized as expenditures in the period they are incurred. In the government- wide statements, they are categorized as deferred outflows and are amortized over the shorter life of the refunded or refunding debt.		2,395,619
Internal service funds are included in the government-wide financial statements.		44,779,637
In government funds, deferred outflows and inflows of resources relating to pensions are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to pensions are reported (Notes 8 and 9).		
Deferred outflows of resources relating to pensions	$ 88,850,425	
Deferred inflows of resources relating to pensions	(239,221,000)	
		(150,370,575)
Unmatured interest on long-term liabilities is recognized in the period incurred.		(17,457,171)

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2022

In government funds, deferred outflows and inflows of resources relating to OPEB are not reported because they are applicable to future periods. In the statement of net position, deferred outflows and inflows of resources relating to OPEB are reported (Note 10),		
Deferred outflows of resources relating to OPEB	$ 16,266,187	
Deferred inflows of resources relating to OPEB	(13,657,009)	
		2,609,178
Total net position - governmental activities		$ 3,343,926

See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES – GOVERNMENTAL FUNDS
June 30, 2022

	General Fund	Building Fund	Bond Interest and Redemption Fund	All Non-Major Funds	Total Governmental Funds
Revenues:					
Local Control Funding Formula (LCFF):					
State apportionment	$ 254,816,528	$ -	$ -	$ 2,190,038	$ 257,006,566
Local sources	129,564,700	-	-	-	129,564,700
Total LCFF	384,381,228	-	-	2,190,038	386,571,266
Federal sources	91,153,522	-	-	33,950,349	125,103,871
Other state sources	104,693,944	20,787	736,235	11,635,695	117,086,661
Other local sources	11,567,642	2,333,770	89,956,441	23,399,417	127,257,270
Total revenues	591,796,336	2,354,557	90,692,676	71,175,499	756,019,068
Expenditures:					
Current:					
Certificated salaries	239,615,210	-	-	11,126,333	250,741,543
Classified salaries	86,501,998	1,103,342	-	9,943,083	97,548,423
Employee benefits	163,371,658	523,265	-	12,029,440	175,924,363
Books and supplies	23,968,998	1,005,131	-	11,836,717	36,810,846
Contract services and operating expenditures	36,006,881	4,428,015	-	4,127,057	44,561,953
Other outgo	937,046	-	-	-	937,046
Capital outlay	1,601,312	92,935,362	-	927,924	95,464,598
Debt service:					
Principal retirement	282,494	-	64,637,077	-	64,919,571
Interest	17,972	-	27,278,638	-	27,296,610
Total expenditures	552,303,569	99,995,115	91,915,715	49,990,554	794,204,953
Excess (deficiency) of revenues over (under) expenditures	39,492,767	(97,640,558)	(1,223,039)	21,184,945	(38,185,885)
Other financing sources (uses)					
Transfers in	1,186,289	15,171,438	-	2,000,000	18,357,727
Transfers out	(4,052,628)	-	-	(16,305,099)	(20,357,727)
Proceeds from sale of bonds	-	150,000,000	-	-	150,000,000
Premium on issuance of debt	-	510,000	9,264,398	-	9,774,398
Total other financing sources (uses)	(2,866,339)	165,681,438	9,264,398	(14,305,099)	157,774,398
Net change in fund balances	36,626,428	68,040,880	8,041,359	6,879,846	119,588,513
Fund balances, July 1, 2021	112,692,086	159,137,972	93,139,696	19,025,715	383,995,469
Fund balances, June 30, 2022	$ 149,318,514	$ 227,178,852	$ 101,181,055	$ 25,905,561	$ 503,583,982

See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS - TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022

Net change in fund balances - Total Governmental Funds	$	119,588,513
Amounts reported for governmental activities in the statement of activities are different because:		
Acquisition of capital assets is an expenditure in the governmental funds, but increases capital assets in the statement of net position (Note 4).		101,470,352
Depreciation of capital assets is an expense that is not recorded in the governmental funds (Note 4).		(37,233,617)
Proceeds from debt are recognized as other financing sources in the governmental funds but increases the long-term liabilities in the statement of net position (Note 6).		(150,000,000)
Repayment of principal on long-term liabilities is an expenditure in the government funds, but decreases the long-term liabilities in the statement of net position (Note 6).		64,919,571
Debt issue premiums are recognized as revenues in the period they are incurred. In government-wide statements, issue premiums are amortized over the life of the debt (Note 6).		(6,543,037)
Accreted interest on capital appreciation bonds is recognized in the period it is incurred. In governmental funds it is only recognized when it is due (Note 6).		3,329,826
Losses on the refunding of debt are recognized as expenditures in the period they are incurred, In the government-wide statements, they are categorized as deferred outflows and are amortized over the shorter life of the refunded or refunding debt.		(558,367)
Interest on long-term liabilities is recognized in the period incurred, in governmental funds it is recognized when due		1,956,131
Activities of the internal service fund are reported with governmental activities.		(3,227,535)

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS - TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2022

In government funds, pension costs are recognized when employer contributions are made. In statement of activities, pension costs are recognized on the accrual basis. This year, the difference between accrual-basis pension costs and actual employer contributions was: (Notes 8 and 9):	$ 53,061,542
In governmental funds, OPEB expenses are recognized when employer OPEB contributions are made, In the statement of activities, OPEB expenses are recognized on the accrual basis (Note 10).	(4,027,004)
In the statement of activities, expenses related to compensated absences are measured by the amounts earned during the year. In the governmental funds, expenditures are measured by the amount of financial resources used (Note 6).	(1,107,852)
Change in net position of governmental activities	$ 141,628,523

See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT
STATEMENT OF NET POSITION – PROPRIETARY FUND
SELF-INSURANCE FUND
June 30, 2022

ASSETS	
Current assets:	
Cash in County Treasury	$ 57,405,724
Receivables	194,477
Prepaid expenses	704,941
Due from other funds	2,044,850
Total assets	60,349,992
LIABILITIES	
Current liabilities:	
Accounts payable	(7,726)
Unearned revenue	863,197
Due to other funds	5,637,818
Current unpaid claims and claim adjustment expenses	3,018,125
Total current liabilities	9,511,414
Unpaid claims and claim adjustment expenses, less current portion (Note 5)	6,058,941
Total liabilities	15,570,355
NET POSITION	
Restricted for self-insurance activities	$ 44,779,637

See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT
STATEMENT OF CHANGE IN NET POSITION –
PROPRIETARY FUND
SELF-INSURANCE FUND
For the Year Ended June 30, 2022

Operating revenues:	
Self insurance premiums	$ 23,214,200
Other local revenue	117,331
Total operating revenues	23,331,531
Operating expenses:	
Classified salaries	387,848
Employee benefits	238,951
Books and supplies	1,573
Contract services	28,260,244
Total operating expense	28,888,616
Operating loss	(5,557,085)
Non-operating revenue:	
Interest income	329,550
Transfers in:	
Other authorized transfers in	2,000,000
Total non-operating revenue	2,329,550
Change in net position	(3,227,535)
Total net position, July 1, 2021	48,007,172
Total net position, June 30, 2022	$ 44,779,637

See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT
STATEMENT OF CASH FLOWS – PROPRIETARY FUND
SELF-INSURANCE FUND
For the Year Ended June 30, 2022

Cash flows from operating activities:	
Cash received from self-insurance premiums	$ 37,105,725
Cash received from other state and local sources	117,331
Cash paid for contract services	(26,024,945)
Cash paid for employee benefits	(238,951)
Cash paid for salaries	(387,848)
Cash paid for other expenses	(1,573)
Net cash provided by operating activities	10,569,739
Cash flows provided by investing activities:	
Interest income received	329,550
Cash flows from noncapital financing activities:	
Transfers in	2,000,000
Increase in cash and investments	12,899,289
Cash and investments, July 1, 2021	44,506,435
Cash and investments, June 30, 2022	$ 57,405,724
Reconciliation of operating loss to net cash provided by operating activities:	
Operating loss	$ (5,557,085)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
(Increase) decrease in:	
Receivables	(61,801)
Amount due from other funds	10,956,530
Prepaid expenses	2,720,683
(Decrease) increase in:	
Accounts payable	(7,726)
Amount due to other funds	2,994,143
Unearned revenue	10,379
Unpaid claims and claim adjustment expenses	(485,384)
Total adjustments	16,126,824
Net cash provided by operating activities	$ 10,569,739

See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT
STATEMENT OF FIDUCIARY NET POSITION – CUSTODIAL FUNDS
Year Ended June 30, 2022

	Special Education Pass-Through Fund
ASSETS	
Cash in County Treasury	$ 2
Due from other funds	653,730
Total assets	$ 653,732
LIABILITIES	
Accounts payable	$ 653,730
Due to Other Funds	2
Total liabilities	$ 653,732

See accompanying notes to financial statements.

SAN JUAN UNIFIED SCHOOL DISTRICT
STATEMENT OF CHANGE IN FIDUCIARY NET POSITION – CUSTODIAL FUNDS
For the Year Ended June 30, 2022

	Special Education Pass-Through Fund
Revenues	$ 5,434,089
Expenditures	5,434,089
Change in net position	-
Net Position, July 1, 2021	-
Net Position, June 30, 2022	$ -

See accompanying notes to financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

San Juan Unified School District (the "District") accounts for its financial transactions in accordance with the policies and procedures of the California Department of Education's *California School Accounting Manual*. The accounting policies of the District conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The following is a summary of the more significant policies:

Reporting Entity: The Board of Education is the level of government which has governance responsibilities over all activities related to public school education in the San Juan Unified School District. The Board is not included in any other governmental "reporting entity" as defined by the Governmental Accounting Standards Board since Board members have decision-making authority, the power to designate management, the responsibility to significantly influence operations and primary accountability for fiscal matters.

Basis of Presentation - Financial Statements: The basic financial statements include a Management's Discussion and Analysis section providing an analysis of the District's overall financial position and results of operations, financial statements prepared using full accrual accounting for all of the District's activities, including infrastructure, and a focus on the major funds.

Basis of Presentation - Government-Wide Financial Statements: The Statement of Net Position and the Statement of Activities display information about the reporting government as a whole. Custodial funds are not included in the government-wide financial statements. Custodial funds are reported only in the Statement of Fiduciary Net Position at the fund financial statement level.

The Statement of Net Position and the Statement of Activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of Governmental Accounting Standards Board Codification Section (GASB Cod. Sec.) N50.118-.121.

Program revenues: Program revenues included in the Statement of Activities derive directly from the program itself or from parties outside the District's taxpayers or citizenry, as a whole; program revenues reduce the cost of the function to be financed from the District's general revenues.

Allocation of indirect expenses: The District reports all direct expenses by function in the Statement of Activities. Direct expenses are those that are clearly identifiable with a function. Depreciation expense is specifically identified and is included in the direct expense of each function. Interest on general long-term liabilities is considered an indirect expense and is reported separately on the Statement of Activities.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Presentation - Fund Accounting: The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows, liabilities, deferred inflows, fund equity, revenues, and expenditures or expenses, as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled.

A - Major Funds

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund.

The Building Fund is a capital projects fund used to account for resources used for the acquisition or construction of major capital facilities by the District.

The Bond Interest and Redemption Fund is a debt service fund used to account for the accumulation of resources for the payment of principal and interest related to the General Obligation Bonds.

B - Other Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This includes the Student Activity, the Charter Schools, Adult Education, Child Development, Cafeteria and Deferred Maintenance Funds.

Capital Projects Funds are used to account for resources used for the acquisition or construction of major capital facilities by the District. This includes the Capital Facilities, County School Facilities, and Special Reserve for Capital Outlay Projects Funds.

The Self-Insurance Fund is an internal service fund which is used to account for the District's workers' compensation claims, employee vision and dental benefits.

The Special Education Pass-Through Fund is a Custodial Fund used by the District to account for Special Education pass-through funds.

Basis of Accounting: Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the basic financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

Accrual: Governmental activities in the government-wide financial statements and the proprietary and fiduciary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Modified Accrual: The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term liabilities, if any, is recognized when due.

Budgets and Budgetary Accounting: By state law, the Board of Education must adopt a final budget by July 1. A public hearing is conducted to receive comments prior to adoption. The Board of Education complied with these requirements.

Receivables: Receivables are made up principally of amounts due from the State of California and Categorical programs. The District has determined that no allowance for doubtful accounts was needed as of June 30, 2022.

Stores Inventory: Stores inventory in the General and Cafeteria Funds consists mainly of consumable supplies held for future use and are valued at actual cost. Inventories are recorded as expenditures at the time individual inventory items are transferred from the warehouse to schools and offices.

Capital Assets: Capital assets purchased or acquired, with an original cost of $15,000 or more, are recorded at historical cost or estimated historical cost. Contributed assets are reported at acquisition value for the contributed asset. Additions, improvements and other capital outlay that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Capital assets are depreciated using the straight-line method over 4 - 30 years depending on asset types.

Deferred Outflows/Inflows of Resources: In addition to assets, the statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s), and as such will not be recognized as an outflow of resources (expense/expenditures) until then. The District has recognized deferred loss on refunding resulting from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter life of the refunded or refunding debt. Additionally, the District has recognized a deferred outflow of resources related to the recognition of the net pension liability and OPEB liability reported in the Statement of Net Position.

In addition to liabilities, the statement of net position includes a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and as such, will not be recognized as an inflow of resources (revenue) until that time. The District has recognized a deferred inflow of resources related to the recognition of the net pension liability and OPEB liability reported which is in the Statement of Net Position.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Pensions: For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the State Teachers' Retirement Plan (STRP) and Public Employers Retirement Fund B (PERF B) and additions to/deductions from STRP's and PERF B's fiduciary net position have been determined on the same basis as they are reported by STRP an PERF B. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Certain investments are reported at fair value. The following is a summary of pension amounts in aggregate:

	STRP	PERF B	Total
Deferred outflows of resources	$ 65,762,851	$ 23,087,574	$ 88,850,425
Deferred inflows of resources	$ 188,553,000	$ 50,668,000	$ 239,221,000
Net pension liability	$ 144,380,000	$ 107,451,000	$ 251,831,000
Pension expense	$ 15,026,195	$ 5,857,183	$ 20,883,378

Interfund Activity: Interfund activity is reported as either loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental or proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

Compensated Absences: Compensated absences benefits totaling $6,158,442 are recorded as a long-term liability of the District. The liability is for the earned but unused benefits.

Accumulated Sick Leave: Sick leave benefits are accumulated for each employee. The employees do not gain a vested right to accumulated sick leave. Accumulated employee sick leave benefits are not recognized as liabilities of the District since cash payment of such benefits is not probable. Therefore, sick leave benefits are recorded as expenditures in the period that sick leave is taken.

Unearned Revenue: Revenue from federal, state, and local special projects and programs is recognized when qualified expenditures have been incurred. Funds received but not earned are recorded as unearned revenue until earned.

Net Position: Net position is displayed in three components:

1 - Net Investment in Capital Assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent bond proceeds) of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

2- Restricted Net Position - Restrictions of the ending net position indicate the portions of net position not appropriate for expenditure or amounts legally segregated for a specific future use. The restriction for legally restricted programs represents the portion of net position restricted to specific program expenditures. The restriction for debt service represents the portion of net position available for the retirement of debt. The restriction for capital projects represents the portion of net position restricted for capital projects. The restriction for self-insurance represents the portion of net position restricted for payment of the self-insured claims. It is the District's policy to use restricted net position first when allowable expenditures are incurred.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

3 - Unrestricted Net Position - All other net position that does not meet the definitions of "restricted" or "net investment in capital assets".

Fund Balance Classifications: Governmental Accounting Standards Board Codification Sections 1300 and 1800, *Fund Balance Reporting and Governmental Fund Type Definitions* (GASB Cod. Sec. 1300 and 1800) implements a five-tier fund balance classification hierarchy that depicts the extent to which a government is bound by spending constraints imposed on the use of its resources. The five classifications, discussed in more detail below, are nonspendable, restricted, committed, assigned and unassigned.

A - Nonspendable Fund Balance:

The nonspendable fund balance classification reflects amounts that are not in spendable form, such as revolving fund cash, prepaid expenditures and stores inventory.

B - Restricted Fund Balance:

The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation. These are the same restrictions used to determine restricted net position as reported in the government-wide statements.

C - Committed Fund Balance:

The committed fund balance classification reflects amounts subject to internal constraints self-imposed by formal action of the Board of Education. The constraints giving rise to committed fund balance must be imposed no later than the end of the reporting period. The actual amounts may be determined subsequent to that date but prior to the issuance of the financial statements. Formal action by the Board of Education is required to remove any commitment from any fund balance. At June 30, 2022, the District had $28,958,784 in committed fund balances.

D - Assigned Fund Balance:

The assigned fund balance classification reflects amounts that the District's Board of Education has approved to be used for specific purposes, based on the District's intent related to those specific purposes. The Board of Education can designate personnel with the authority to assign fund balances, however as of June 30, 2022, no such designation has occurred.

E - Unassigned Fund Balance:

In the General Fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes.

In any fund other than the General Fund, a positive unassigned fund balance is never reported because amounts in any other fund are assumed to have been assigned, at least, to the purpose of that fund. However, deficits in any fund, including the General Fund that cannot be eliminated by reducing or eliminating amounts assigned to other purposes are reported as negative unassigned fund balance.

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balance Policy: The District has an expenditure policy relating to fund balances. For purposes of fund balance classifications, expenditures are to be spent from restricted fund balances first, followed in order by committed fund balances (if any), assigned fund balances and lastly unassigned fund balances.

While GASB Cod. Sec. 1300 and 1800 do not require districts to establish a minimum fund balance policy or a stabilization arrangement, GASB Cod. Sec. 1300 and 1800 do require the disclosure of a minimum fund balance policy and stabilization arrangements, if they have been adopted by the Board of Education. At June 30, 2022, the District has not established a minimum fund balance policy nor has it established a stabilization arrangement.

Property Taxes: Secured property taxes are attached as an enforceable lien on property as of March 1. Taxes are due in two installments on or before December 10 and April 10. Unsecured property taxes are due in one installment on or before August 31. The County of Sacramento bills and collects taxes for the District. Tax revenues are recognized by the District when received.

Eliminations and Reclassifications: In the process of aggregating data for the Statement of Net Position and the Statement of Activities, some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities within the governmental activities column.

Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. These estimates and assumptions affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures or expenses during the reporting period. Accordingly, actual results may differ from those estimates.

New Accounting Pronouncements: In June 2017, the GASB issued GASB Statement No. 87, *Leases.* GASB 87 requires the recognition of certain assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. Under this statement a lease is required to be recognized as a lease liability and an intangible right to use lease asset and the lessor is required to recognize a lease receivable and deferred inflow of resources. This statement was originally effective for fiscal years beginning after December 15, 2019, but due to the adoption of GASB 95, the implementation date was extended to reporting periods beginning after June 15, 2021. District management performed an analysis and determined that the implementation of GASB 87 did not have a material impact on the District's financial statements and there was no restatement to beginning net position.

(Continued)

NOTE 2 - CASH AND INVESTMENTS

Cash and investments at June 30, 2022 consisted of the following:

	Governmental Activities	Fiduciary Activities
Pooled Funds:		
Cash in County Treasury	$ 360,640,794	$ 2
Cash awaiting deposit	16,384	-
Deposits:		
Cash in revolving fund	209,682	-
Cash on hand and in banks	2,045,556	-
Cash with Fiscal Agent:		
Restricted for capital projects and debt repayment	203,503,428	-
Total	$ 566,415,844	$ 2

Pooled Funds: In accordance with Education Code Section 41001, the District maintains substantially all of its cash in the interest-bearing Sacramento County Treasurer's Pooled Investment Fund. The District is considered to be an involuntary participant in an external investment pool. The fair value of the District's investment in the pool is reported in the financial statements at amounts based upon the District's pro-rata share of the fair value provided by the County Treasurer for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Deposits - Custodial Credit Risk: The District limits custodial credit risk by ensuring uninsured balances are collateralized by the respective financial institution. Cash balances held in banks are insured up to $250,000 by the Federal Deposit Insurance Corporation (FDIC) and are collateralized by the respective financial institution. At June 30, 2022, the carrying amount of the District's accounts was $2,255,238 and the bank balance was $2,774,334, of which $2,524,334 was uninsured.

Cash with Fiscal Agent: Cash with Fiscal Agent represents funds held by Fiscal Agents restricted for capital projects and repayment of General Obligation Bonds. The District holds their funds with the Sacramento County Treasurer. The balance available for withdrawal is based on the accounting records maintained by the County Treasurer, which is recorded on the amortized cost basis.

Interest Rate Risk: The District does not have a formal investment policy that limits cash and investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. At June 30, 2022, the District had no significant interest rate risk related to cash and investments held.

Credit Risk: The District does not have a formal investment policy that limits its investment choices other than the limitations of state law.

Concentration of Credit Risk: The District does not place limits on the amount it may invest in any one issuer. At June 30, 2022, the District had no concentration of credit risk.

(Continued)

NOTE 3 - INTERFUND TRANSACTIONS

Interfund Activity: Transactions between funds of the District are recorded as interfund transfers, except for the Self-Insurance Fund activity which is recorded as income and expenditures of the Self-Insurance Fund and the General Fund, respectively. The unpaid balances at year end, as a result of such transactions, are shown as due to and due from other funds.

Interfund Receivables/Payables: Individual fund interfund receivable and payable balances at June 30, 2022 were as follows:

Fund	Interfund Receivables	Interfund Payables
Major Funds:		
General	$ 5,779,462	$ 2,810,396
Building	37,247	15,993
Non-Major Funds:		
Charter Schools	85,950	19,140
Adult Education	-	57,896
Child Development	11,182	165,875
Cafeteria	107,362	9,865
County School Facilities	-	2,798
Self-Insurance Fund	2,044,850	5,637,818
Special Education Pass-Through	653,730	2
Totals	$ 8,719,783	$ 8,719,783

(Continued)

NOTE 3 - INTERFUND TRANSACTIONS (Continued)

Transfers: Transfers consists of operating transfers from funds receiving revenue to funds through which the resources are to be expended.

Transfers for the 2021-22 fiscal year were as follows:

Transfer from the General Fund to the Building Fund for Child Development custodial charges at re-use sites.	$ 52,628
Transfer from the General Fund to the Self-Insurance Fund for benefits.	2,000,000
Transfer from the General Fund to the Deferred Maintenance Fund for the deferred maintenance transfer.	2,000,000
Transfer from the Charter Schools Fund to the Building Fund for Choices Charter facility lease and utilities.	233,410
Transfer from the Charter Schools Fund to the General Fund for teacher induction.	1,000
Transfer from the Adult Education Fund to the Building Fund for re-use site and custodial fee at Sunrise Elementary School.	93,476
Transfer from the Cafeteria Fund to the Building Fund for custodial charges at re-use site.	7,983
Transfer from the County School Facilities Fund to the Building Fund for OPSC Funding.	14,783,941
Transfer from the Charter Schools Fund to the General Fund for indirect costs.	4,812
Transfer from the Adult Education Fund to the General Fund for indirect costs.	64,906
Transfer from the Child Development Fund to the General Fund for indirect costs.	757,336
Transfer from the Cafeteria Fund to the General Fund for indirect costs.	358,235
	$ 20,357,727

(Continued)

NOTE 4 - CAPITAL ASSETS

A schedule of changes in capital assets for the year ended June 30, 2022 is shown below:

	Balance July 1, 2021	Transfers and Additions	Transfers and Deletions	Balance June 30, 2022
Non-depreciable:				
Land	$ 6,350,107	$ -	$ -	$ 6,350,107
Work-in-process	335,442,876	75,195,386	232,930,206	177,708,056
Depreciable:				
Buildings	720,831,505	258,600,296	-	979,431,801
Improvement of sites	86,677,276	-	-	86,677,276
Equipment	28,075,271	604,876	-	28,680,147
Totals, at cost	1,177,377,035	334,400,558	232,930,206	1,278,847,387
Less accumulated depreciation:				
Buildings	(298,280,761)	(32,444,902)	-	(330,725,663)
Improvement of sites	(33,739,331)	(3,898,208)	-	(37,637,539)
Equipment	(22,149,613)	(890,507)	-	(23,040,120)
Total accumulated depreciation	(354,169,705)	(37,233,617)	-	(391,403,322)
Governmental activities capital assets, net	$ 823,207,330	$ 297,166,941	$ 232,930,206	$ 887,444,065

Depreciation expense was charged to governmental activities for the year ended June 30, 2022 as follows:

Instruction	$ 35,629,357
Instructional Library, Media and Technology	89,304
Home- to- school transportation	453,143
Food services	34,162
All other pupil services	12,565
All other general administration	364,741
Centralized data processing	250,055
Plant services	400,290
Total depreciation expense	$ 37,233,617

(Continued)

NOTE 5 - SELF-INSURANCE

The District has established a self-insurance fund to account for the risk of loss for workers' compensation, employee vision benefits and employee dental benefits. Settled claims resulting from these risks have not exceeded coverage in any of the past five fiscal years. There has been no reduction in insurance coverage from the previous year.

The Self-Insurance Fund provides coverage up to statutory limits for each workers' compensation claim. Beginning July 1, 1996 up to June 30, 2001 the District was fully insured for workers' compensation losses with Firemans' Fund. On July 1, 2001, the District returned to a self-insured program. This program provides coverage up to $750,000 per occurrence. The District has coverage for claims in excess of this amount through Safety National Casualty Corporation. All other benefits covered by the Self-Insurance Fund are fully insured with no excess coverage purchased.

The workers' compensation claims liability of $8,869,624 is based on an actuarial study as of June 30, 2022 discounted at 1.0 percent. The Dental and Vision claims liabilities of $196,487 and $10,955, respectively are calculated based on an incremental lag factor methodology. Changes in the Fund's claims liability for the years ended June 30, 2021 and 2022 were as follows:

	Workers' Compensation	Dental	Vision	Total
Claims Liability at, June 30, 2020	$ 8,880,883	$ 220,372	$ 19,021	$ 9,120,276
Incurred claims	2,827,170	4,353,853	259,026	7,440,049
Claims payments	(2,363,539)	(4,376,159)	(258,177)	(6,997,875)
Claims Liability at, June 30, 2021	9,344,514	198,066	19,870	9,562,450
Incurred claims	879,588	4,067,387	199,979	5,146,954
Claims payments	(1,354,478)	(4,068,966)	(208,894)	(5,632,338)
Claims Liability at, June 30, 2022	$ 8,869,624	$ 196,487	$ 10,955	$ 9,077,066

(Continued)

NOTE 6 - LONG-TERM LIABILITIES

General Obligation Bonds: A summary of General Obligation Bonds payable as of June 30, 2022 follows:

Series	Interest Rate %	Original Maturity	Outstanding July 1, 2021	Issued Current Year	Redeemed Current Year	Outstanding June 30, 2022
Series 1999	4.38-5.70%	2025	$ 1,947,185	$ -	$ 530,894	$ 1,416,291
Series 2000	4.375-6.250%	2026	2,047,786	-	452,825	1,594,961
Series 2001B	4.200-5.125%	2027	17,512,394	-	2,818,530	14,693,864
Series 2003A and 2003B	1.0-5.8%	2029	14,928,345	-	714,828	14,213,517
Series 2004A	5.52-5.53%	2030	1,794,932	-	-	1,794,932
Series 2011	0.8-5.5%	2026	7,805,000	-	-	7,805,000
Refunding Series A and B	2.0-5.0%	2029	4,830,000	-	2,480,000	2,350,000
2012 Refunding Series C	2-5%	2028	2,790,000	-	2,790,000	-
Series 2013	3-5%	2039	2,685,000	-	1,310,000	1,375,000
Series 2014 Refunding	2-5%	2031	7,635,000	-	2,450,000	5,185,000
Series 2014	2-5%	2033	2,050,000	-	665,000	1,385,000
Series B (2014)	1-3%	2028	10,705,000	-	3,465,000	7,240,000
Election of 2002, 2017	2-3%	2023	6,750,000	-	4,040,000	2,710,000
Election of 2012, 2017	2-4%	2029	37,005,000	-	4,155,000	32,850,000
Refunding Series 2017	2.000-3.375%	2027	35,810,000	-	2,490,000	33,320,000
Election of 2012, 2019	3-4%	2032	137,600,000	-	10,810,000	126,790,000
Election of 2016, 2019	4.00%	2031	58,000,000	-	21,520,000	36,480,000
GO Bonds Election of 2012, Series 2020	0.25-4.00%	2030	27,260,000	-	-	27,260,000
GO Bonds Election of 2016, Series 2020	0.25-4.00%	2042	144,560,000	-	-	144,560,000
GO Bonds Refunding 2020	0.265-2.416%	2035	143,090,000	-	3,945,000	139,145,000
GO Bonds Election of 2016, Series 2022	2.18-5.00%	2047	-	150,000,000	-	150,000,000
			$ 666,805,642	$ 150,000,000	$ 64,637,077	$ 752,168,565

The annual requirements to amortize the General Obligation Bonds payable and outstanding as of June 30, 2022 are as follows:

Year Ending June 30,	Principal	Interest	Total
2023	$ 70,996,997	$ 30,932,906	$ 101,929,903
2024	56,355,170	32,759,219	89,114,389
2025	59,803,857	29,436,045	89,239,902
2026	66,902,118	27,076,036	93,978,154
2027	60,002,238	38,026,684	98,028,922
2028-2032	228,113,185	91,482,483	319,595,668
2033-2037	59,270,000	35,565,365	94,835,365
2038-2042	75,190,000	23,942,938	99,132,938
2043-2047	75,535,000	9,637,500	85,172,500
	$ 752,168,565	$ 318,859,176	$ 1,071,027,741

(Continued)

NOTE 6 - LONG-TERM LIABILITIES (Continued)

In August 1999, the District issued General Obligation Bonds, Election of 1998, Series 1999 totaling $27,500,197 for the repair of school facilities. These serial bonds with interest rates from 4.38% to 5.70% mature in varying amounts through August 2024. With the issuance of the Refunding Series 2007 General Obligation Bonds in June 2007, $14,935,000 of the Series 1999 bonds were refunded.

In August 2000, the District issued General Obligation Bonds, Election of 1998, Series 2000 in the amount of $41,997,786 to renovate, construct and modernize classrooms and school facilities within the District. The bonds mature during succeeding years through August 2025. The bonds were issued at varying interest rates from 4.375% to 6.250%. With the issuance of the Refunding Series 2007 General Obligation Bonds in June 2007, $31,680,000 of the Series 2000 bonds were refunded.

In August 2002, the District issued General Obligation Bonds, Election of 1998, Series 2001A and 2001B in the amount of $46,997,897. These bonds mature during succeeding years through August 2026 and were issued at varying interest rates from 4.200% to 5.125%. With the issuance of the 2012 General Obligation Refunding Bonds, Series A in March 2012, the remaining $2,520,000 of the 2001A Series bonds were refunded.

In July 2003, the District issued General Obligation Bonds, Election of 1998, Series 2003A and 2003B in the amount of $40,504,105 to build, acquire, construct and furnish school facilities. The bonds mature during succeeding years through August 2028. The bonds were issued at varying interest rates from 1.0% to 5.8%. With the issuance of the 2012 General Obligation Refunding Bonds, Series A in March 2012, $9,905,000 of the Series 2003A bonds were refunded.

In August 2004, the District issued General Obligation Bonds, Election of 2002, Series 2004A consisting of current interest bonds totaling $67,205,000 and capital appreciation bonds totaling $1,794,931 to build, acquire, construct and furnish school facilities. The capital appreciation bonds carry interest rates of 5.52% and 5.53% and mature in August 2028 and 2029. With the issuance of the 2012 General Obligation Refunding Bonds, Series C in September 2012, $37,000,000 of Series 2004A General Obligation Bonds were refunded.

In June 2011, the District issued General Obligation Bonds, Election of 2002, Series 2011 in the amount of $10,600,000 to build, acquire, construct and furnish school facilities. These bonds mature during succeeding years through June 2026 and were issued at varying interest rates from 0.8% to 5.5%.

In March 2012, the District issued Series 2012 General Obligation Refunding Bonds, Series A and Series B in the amount of $12,435,000 and $23,910,000, respectively. The 2012 Refunding Bonds were issued to refund the remaining $2,520,000 of Series 2001A General Obligation Bonds and $9,905,000 of Series 2003A General Obligation Bonds. The 2012 Refunding Bonds mature during succeeding years through August 2028 and were issued at varying interest rates from 2.0% to 5.0%. With the issuance of the 2020 General Obligation Refunding Bonds, in October 2020, $4,975,000 of the Series A and $13,155,000 Series B bonds were refunded.

(Continued)

NOTE 6 - LONG-TERM LIABILITIES (Continued)

In September 2012, the District issued Series 2012 General Obligation Refunding Bonds, Series C in the amount of $36,480,000. The 2012 Refunding Bonds mature during succeeding years through August 2028 and were issued at varying interest rates from 2.0 to 5.0%. The 2012 Refunding Bonds were issued to refund a portion of the Election of 2002, Series 2004 General Obligation Bonds. With the issuance of the 2020 General Obligation Refunding Bonds, in October 2020, $19,235,000 of the Series C bonds were refunded.

In January 2013, the District issued General Obligation Bonds Election of 2002, Series 2013 in the amount of $50,000,000 to build, acquire, construct and furnish school facilities. The bonds mature during succeeding years through August 2038. The bonds were issued at an interest rates ranging from 3% to 5%. With the issuance of the 2020 General Obligation Refunding Bonds, in October 2020, $36,665,000 of the Series 2013 bonds were refunded.

In May 2014, the District issued General Obligation Bonds, Election of 2002, Series 2014 in the amount of $44,265,000 to refund a portion of the District's outstanding General Obligation Bonds, Election of 2002, Series 2007. The bonds mature during succeeding years through August 2030. The bonds were issued at an interest rates ranging from 2% to 5%. With the issuance of the 2020 General Obligation Refunding Bonds, in October 2020, $25,265,000 of the Series 2014 bonds were refunded.

In July 2014, the District issued General Obligation Bonds Election of 2002, Series 2014 in the amount of $25,925,000 to build, acquire, construct and furnish school facilities. The bonds mature during succeeding years through August 2032. The bonds were issued at an interest rates ranging from 2% to 5%. With the issuance of the 2020 General Obligation Refunding Bonds, in October 2020, $15,260,000 of the Series 2014 bonds were refunded.

In July 2014, the District issued General Obligation Bonds Election of 2012, Series B in the amount of $80,000,000 to build, acquire, construct and furnish school facilities. The bonds mature during succeeding years through August 2027. The bonds were issued at an interest rates ranging from 1% to 3%. With the issuance of the 2020 General Obligation Refunding Bonds, in October 2020, $15,830,000 of the Series B bonds were refunded.

In March 2017, the District issued General Obligation Bonds Election of 2002, Series 2017 in the amount of $23,475,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2022. The bonds were issued at an interest rates ranging from 2% to 3%.

In March 2017, the District issued General Obligation Bonds Election of 2012, Series 2017 in the amount of $70,000,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2028. The bonds were issued at an interest rates ranging from 2% to 4%.

In March 2017, the District issued General Obligation Bonds Election of 2002, Refunding Series 2017 in the amount of $37,890,000 to advance refund a portion of the General Obligation Bonds, Election of 2002, Series 2010 and pay costs of issuance of the Refunding Bonds. The bonds mature during succeeding years through August 2026. The bonds were issued at an interest rates ranging from 2% to 3.375%.

(Continued)

NOTE 6 - LONG-TERM LIABILITIES (Continued)

In December 2018, the District issued General Obligation Bonds Election of 2012, Series 2019 in the amount of $150,000,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2031. The bonds were issued at interest rates ranging from 3% to 4%.

In December 2018, the District issued General Obligation Bonds Election of 2016, Series 2019 in the amount of $80,000,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2031. The bonds were issued at an interest rate of 4%.

In October 2020, the District issued General Obligation Bonds Election of 2012, Series 2020 in the amount of $30,000,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2029. The bonds were issued at interest rates ranging from 0.25% to 4%.

In October 2020, the District issued General Obligation Bonds Election of 2016, Series 2020 in the amount of $150,000,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2041. The bonds were issued at interest rates ranging from 0.25% to 4%.

In October 2020, the District issued General Obligation Refunding Bonds Election of 2020 in the amount of $143,090,000 to refund $18,130,000 of the 2012 Refunding Bonds, Series A and B, $19,235,000 of the 2012 Refunding, Series C, $36,665,000 Election of 2002, Series 2013, $25,265,000 Election 2002, Series 2014 Refunding Bonds, $15,260,000 Election of 2002, Series 2014, and $15,830,000 Election of 2012, Series B. These amounts have been removed from long-term liabilities. The bonds mature during succeeding years through August 2034. The bonds were issued at an interest rates ranging from 0.265% to 2.416%.

In April 2022, the District issued General Obligation Bonds Election of 2016, Series 2022 in the amount of $150,000,000 to finance specific construction, acquisition and modernization projects. The bonds mature during succeeding years through August 2046. The bonds were issued at interest rates ranging from 2.18% to 5.00%.

(Continued)

NOTE 6 - LONG-TERM LIABILITIES (Continued)

Lease Liabilities: The District is leasing equipment under long-term lease purchase agreements with capitalized value of $2,972,768 and accumulated depreciation of $2,793,175. The following is a summary of future payments on the capital leases:

Year Ending June 30,	Principal
2023	$ 299,992
2024	149,996
Total payments	449,988
Less amount representing interest	(11,837)
Net present value of minimum payments	$ 438,151

Schedule of Changes in Long-Term Liabilities: A schedule of changes in long-term liabilities for the fiscal year ended June 30, 2022 is shown below:

	Balance July 1, 2021	Additions	Deletions	Balance June 30, 2022	Amounts Due Within One Year
Debt:					
General Obligation Bonds	$ 666,805,642	$ 150,000,000	$ 64,637,077	$ 752,168,565	$ 70,996,997
Accreted interest	71,157,017	-	3,329,826	67,827,191	-
Unamortized premium on Issuance of General Obligation Bonds	38,737,371	9,774,398	3,231,361	45,280,408	3,537,901
Lease liabilities	720,645	-	282,494	438,151	290,144
Other long-term liabilities:					
Total OPEB liability (Note 10)	134,897,401	11,039,651	-	145,937,052	-
Net pension liability (Notes 8 and 9)	513,914,000	-	262,083,000	251,831,000	-
Compensated absences	5,050,590	1,107,852	-	6,158,442	6,158,442
Totals	$ 1,431,282,666	$ 171,921,901	$ 333,563,758	$ 1,269,640,809	$ 80,983,484

Payments on the General Obligation Bonds are made from the Bond Interest and Redemption Fund. Payments on the lease liabilities are made from the General Fund. Payments for net pension liability, OPEB and compensated absences are made from the fund for which the related employee worked.

(Continued)

NOTE 7 - FUND BALANCES

Fund balances, by category, at June 30, 2022 consisted of the following:

	General Fund	Building Fund	Bond Interest and Redemption Fund	All Non-Major Funds	Total
Nonspendable:					
Revolving cash fund	$ 205,000	$ -	$ -	$ 4,682	$ 209,682
Stores inventory	26,880	-	-	451,532	478,412
Prepaid expenditures	1,724,457	-	-	15,990	1,740,447
Subtotal nonspendable	1,956,337	-	-	472,204	2,428,541
Restricted:					
Legally restricted programs	31,683,376	-	-	-	31,683,376
Student body activities	-	-	-	2,042,845	2,042,845
Charter school operations	-	-	-	715,614	715,614
Adult education operations	-	-	-	2,132,614	2,132,614
Child development	-	-	-	3,606,212	3,606,212
Cafeteria operations	-	-	-	6,566,248	6,566,248
Deferred maintenance	-	-	-	2,675,243	2,675,243
Capital projects	-	227,178,852	-	7,694,581	234,873,433
Debt service	-	-	101,181,055	-	101,181,055
Subtotal restricted	31,683,376	227,178,852	101,181,055	25,433,357	385,476,640
Committed:					
Bus replacement plan	10,000,000	-	-	-	10,000,000
Technology device refresh and enhancements	10,000,000	-	-	-	10,000,000
Carryover of unspent 2021-22 Supplemental grants	3,958,784				3,958,784
Textbook adoptions	5,000,000	-	-	-	5,000,000
Subtotal committed	28,958,784	-	-	-	28,958,784
Assigned:					
ERP Implemetation	1,500,000	-	-	-	1,500,000
Additional Unspent Supplemental	4,607,273	-	-	-	4,607,273
Subtotal assigned	6,107,273	-	-	-	6,107,273
Unassigned:					
Designated for economic uncertainty	11,103,418	-	-	-	11,103,418
Undesignated	69,509,326	-	-	-	69,509,326
Subtotal unassigned	80,612,744	-	-	-	80,612,744
Total fund balances	$ 149,318,514	$ 227,178,852	$ 101,181,055	$ 25,905,561	$ 503,583,982

(Continued)

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN

General Information about the State Teachers' Retirement Plan

Plan Description: Teaching-certified employees of the District are provided with pensions through the State Teachers' Retirement Plan (STRP) – a cost-sharing multiple-employer defined benefit pension plan administered by the California State Teachers' Retirement System (CalSTRS). The Teachers' Retirement Law (California Education Code Section 22000 et seq.), as enacted and amended by the California Legislature, established this plan and CalSTRS as the administrator. The benefit terms of the plan may be amended through legislation. CalSTRS issues a publicly available financial report that can be obtained at http://www.calstrs.com.

Benefits Provided: The STRP Defined Benefit Program has two benefit formulas:

- CalSTRS 2% at 60: Members first hired on or before December 31, 2012, to perform service that could be creditable to CalSTRS.
- CalSTRS 2% at 62: Members first hired on or after January 1, 2013, to perform service that could be creditable to CalSTRS.

The Defined Benefit (DB) Program provides retirement benefits based on members' final compensation, age and years of service credit. In addition, the retirement program provides benefits to members upon disability and to survivors/beneficiaries upon the death of eligible members. There are several differences between the two benefit formulas which are noted below.

CalSTRS 2% at 60 - CalSTRS 2% at 60 members are eligible for normal retirement at age 60, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. Early retirement options are available at age 55 with five years of credited service or as early as age 50 with 30 years of credited service. The age factor for retirements after age 60 increases with each quarter year of age to 2.4 percent at age 63 or older. Members who have 30 years or more of credited service receive an additional increase of up to 0.2 percent to the age factor, up to the 2.4 percent maximum.

CalSTRS calculates retirement benefits based on a one-year final compensation for members who retired on or after January 1, 2001, with 25 or more years of credited service, or for classroom teachers with less than 25 years of credited service if the employer elected to pay the additional benefit cost prior to January 1, 2014. One-year final compensation means a member's highest average annual compensation earnable for 12 consecutive months calculated by taking the creditable compensation that a member could earn in a school year while employed on a full-time basis, for a position in which the person worked. For members with less than 25 years of credited service, final compensation is the highest average annual compensation earnable for any 36 consecutive months of credited service.

CalSTRS 2% at 62 - CalSTRS 2% at 62 members are eligible for normal retirement at age 62, with a minimum of five years of credited service. The normal retirement benefit is equal to 2.0 percent of final compensation for each year of credited service. An early retirement option is available at age 55. The age factor for retirement after age 62 increases with each quarter year of age to 2.4 percent at age 65 or older.

All CalSTRS 2% at 62 members have their final compensation based on their highest average annual compensation earnable for 36 consecutive months of credited service.

Contributions: Required member, employer and state contribution rates are set by the California Legislature and Governor and detailed in Teachers' Retirement Law. Current contribution rates were established by California Assembly Bill 1469 (CalSTRS Funding Plan), which was passed into law in June 2014, and various subsequent legislation.

(Continued)

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

The CalSTRS Funding Plan established a schedule of contribution rate increases shared among members, employers, and the State of California to bring CalSTRS toward full funding by fiscal year 2046. California Senate Bill 90 and California Assembly Bill 84 (collectively the "Special Legislation"), were signed into law in June 2019 and June 2020, respectively, and provided supplemental contributions to the DB Program along with supplemental contribution rate relief to employers through fiscal year 2021–22.

A summary of statutory contribution rates and other sources of contributions to the Defined Benefit Program pursuant to the CalSTRS Funding Plan, and the Special Legislation, are as follows:

Members - Under CalSTRS 2% at 60, the member contribution rate was 10.250 percent of applicable member earnings for fiscal year 2021-2022.

Under CalSTRS 2% at 62, members contribute 50 percent of the normal cost of their retirement plan, which resulted in a contribution rate of 10.205 percent of applicable member earnings for fiscal year 2021-2022. According to current law, the contribution rate for CalSTRS 2% at 62 members is adjusted if the normal cost increases or decreases by more than 1 percent since the last time the member contribution rate was set. Based on the June 30, 2020, valuation adopted by the board in June 2021, the increase in normal cost was less than 1 percent. Therefore, the contribution rate for CalSTRS 2% at 62 members did not change effective July 1, 2021.

Employers – 16.92 percent of applicable member earnings**.** This rate reflects the original employer contribution rate of 19.10 percent resulting from the CalSTRS Funding Plan, and subsequently reduced for the 2.18 percentage points to be paid on behalf of employers pursuant to the special legislation.

Beginning in fiscal year 2021–22, the CalSTRS Funding Plan authorizes the board to adjust the employer supplemental contribution rate up or down by a maximum of 1% for a total rate of no higher than 20.25% and no lower than 8.25%. In June 2021, the CalSTRS board voted to keep the employer supplemental contribution rate the same for fiscal year 2021–22; it remained at 10.85% effective July 1, 2021.

Through the Special Legislation approved in June 2019 and June 2020, the State made supplemental contributions of approximately $2.2 billion to CalSTRS on behalf of employers to supplant the amounts submitted by employers for fiscal years 2019–20 through 2021–22. Specifically, employers will remit 1.03%, 2.95% and 2.18% less than is required by the CalSTRS Funding Plan for fiscal years 2019–20, 2020–21 and 2021–22, respectively.

The CalSTRS employer contribution rate increases effective for fiscal year 2021-22 through fiscal year 2045-46 are summarized in the table below:

Effective Date	Base Rate	Supplemental Rate Per CalSTRS Funding Plan	Rate Adjustment Per Special Legislation	Total
July 1, 2021	8.250%	10.850%	(2.180%)	16.920%
July 1, 2022 to June 30, 2046	8.250%	(1)	N/A	(1)
July 1, 2046	8.250%	Increase from prior rate ceases in 2046-47		

(1) The CalSTRS Funding Plan authorizes the board to adjust the employer contribution rate up or down by up to 1% each year, but no higher than 20.50% total and no lower than 8.250%.

The District contributed $37,358,851 to the plan for the fiscal year ended June 30, 2022.

(Continued)

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

State – 10.828 percent of the members' calculated based on creditable compensation from two fiscal years prior.

The state is required to contribute a base contribution rate set in statute at 2.017%. Pursuant to the CalSTRS Funding Plan, the state also has a supplemental contribution rate, which the board can increase by up to 0.5% each fiscal year to help eliminate the state's share of the CalSTRS unfunded actuarial obligation by 2046. In June 2021, the board approved an increase of 0.5% for fiscal year 2021–22, which will increase the state supplemental contribution rate to 6.311% effective July 1, 2021.

Special legislation appropriated supplemental state contributions to reduce the state's portion of the unfunded actuarial obligation of the DB Program in fiscal years 2019-20 through 2022-23. These contributions are funded from future excess General Fund revenues, pursuant to the requirements of California Proposition 2, Rainy-Day Budget Stabilization Fund Act, which passed in 2014. Accordingly, the contribution amounts are subject to change each year based on the availability of funding. For fiscal year 2020–21, CalSTRS received $297.0 million in supplemental state contributions from Proposition 2 funds. Of this total, approximately $170.0 million is designated to cover forgone contributions due to the suspension of the 0.5% increase to the state supplemental contribution rate in fiscal year 2020–21. The remaining $127.0 million is designated to reduce the state's share of CalSTRS' unfunded actuarial obligation.

The CalSTRS state contribution rates effective for fiscal year 2021-22 and beyond are summarized in the table below.

Effective Date	Base Rate	Supplemental Rate Per CalSTRS Funding Plan	SBMA Funding(1)	Total
July 01, 2021	2.017%	6.311%	2.50%	10.828%
July 01, 2022 to June 30, 2046	2.017%	(2)	2.50%	(2)
July 01, 2046	2.017%	(3)	2.50%	(3)

(1) The SBMA contribution rate excludes the $72 million that is reduced from the required contribution in accordance with Education Code section 22954.
(2) The board has limited authority to adjust the state contribution rate annually through June 2046 in order to eliminate the remaining unfunded actuarial obligation. The board cannot increase the supplemental rate by more than 0.5% in a fiscal year, and if there is no unfunded actuarial obligation, the supplemental contribution rate imposed would be reduced to 0%.
(3) From July 1, 2046, and thereafter, the rates in effect prior to July 1, 2014, are reinstated, if necessary, to address any remaining unfunded actuarial obligation.

(Continued)

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2022, the District reported a liability for its proportionate share of the net pension liability that reflected a reduction for State pension support provided to the District. The amount recognized by the District as its proportionate share of the net pension liability, the related State support, and the total portion of the net pension liability that was associated with the District were as follows:

District's proportionate share of the net pension liability	$ 144,380,000
State's proportionate share of the net pension liability associated with the District	85,903,000
Total	$ 230,283,000

The net pension liability was measured as of June 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2020. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating school districts and the State. At June 30, 2021, the District's proportion was 0.317 percent, which was a decrease of 0.038 percent from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022, the District recognized pension expense of $15,026,195 and revenue of $25,130,494 for support provided by the State. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 362,000	$ 15,365,000
Changes of assumptions	20,457,000	-
Net differences between projected and actual earnings on investments	-	114,209,000
Changes in proportion and differences between District contributions and proportionate share of contributions	7,585,000	58,979,000
Contributions made subsequent to measurement date	37,358,851	-
Total	$ 65,762,851	$ 188,553,000

(Continued)

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

$37,358,851 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	
2023	$ (32,305,216)
2024	$ (29,844,217)
2025	$ (38,125,217)
2026	$ (44,732,550)
2027	$ (8,856,800)
2028	$ (6,285,000)

Differences between expected and actual experience, changes in assumptions and changes in proportion and differences between District contributions and proportionate share of contributions are amortized over a closed period equal to the average remaining service life of plan members, which is 7 years as of the June 30, 2021 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

Actuarial Methods and Assumptions: The total pension liability for the STRP was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2020 and rolling forward the total pension liability to June 30, 2021. The financial reporting actuarial valuation as of June 30, 2020, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2020
Experience Study	July 1, 2015 through June 30, 2018
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.10%
Consumer Price Inflation	2.75%
Wage Growth	3.50%
Post-retirement Benefit Increases	2.00% simple for DB, maintain 85% Purchasing power level for DB, not applicable for DBS/CBB

Discount Rate: The discount rate used to measure the total pension liability was 7.10 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at statutory contribution rates in accordance with the rate increase per AB 1469. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.10percent) and assuming that contributions, benefit payments, and administrative expense occur midyear. Based on those assumptions, the STRP's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term assumed investment rate of return was applied to all periods of projected benefit payments to determine the total pension liability.

(Continued)

NOTE 8 – NET PENSION LIABILITY – STATE TEACHERS' RETIREMENT PLAN (Continued)

Mortality: CalSTRS uses a generational mortality assumption, which involves the use of a base mortality table and projection scales to reflect expected annual reductions in mortality rates at each age, resulting in increases in life expectancies each year into the future. The base mortality tables are CalSTRS custom tables derived to best fit the patterns of mortality among its members. The projection scale was set equal to 110 percent of the ultimate improvement factor from the Mortality Improvement Scale (MP-2019) table, issued by the Society of Actuaries.

The long-term expected rate of return on pension plan investments was determined using a building- block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. The best estimate ranges were developed using capital market assumptions from CalSTRS investment staff and investment consultants as inputs to the process.

The actuarial investment rate of return assumption was adopted by the CalSTRS board in January 2020 in conjunction with the most recent experience study. For each current and future valuation, CalSTRS consulting actuary reviews the return assumption for reasonableness based on the most current capital market assumptions. Best estimates of 20-year geometric real rates of return and the assumed asset allocation for each major asset class used as input to develop the actuarial investment rate of return are summarized in the following table:

Asset Class	Assumed Asset Allocation	Long-Term* Expected Real Rate of Return
Public Equity	42%	4.8%
Real Estate Assets	15	3.6
Private Equity	13	6.3
Fixed Income	12	1.3
Risk Mitigating Strategies	10	1.8
Inflation Sensitive	6	3.3
Cash / Liquidity	2	(0.4)

* 20-year geometric average

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.10 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.10 percent) or 1-percentage-point higher (8.10 percent) than the current rate:

	1% Decrease (6.10%)	Current Discount Rate (7.10%)	1% Increase (8.10%)
District's proportionate share of the net pension liability	$ 293,907,000	$ 144,380,000	$ 20,276,000

Pension Plan Fiduciary Net Position: Detailed information about the pension plan's fiduciary net position is available in the separately issued CalSTRS financial report.

(Continued)

NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER'S RETIREMENT FUND B

General Information about the Public Employer's Retirement Fund B

Plan Description: The schools cost-sharing multiple-employer defined benefit pension plan Public Employer's Retirement Fund B (PERF B) is administered by the California Public Employees' Retirement System (CalPERS). Plan membership consists of non-teaching and non-certified employees of public schools (K-12), community college districts, offices of education, charter and private schools (elective) in the State of California.

The Plan was established to provide retirement, death and disability benefits to non-teaching and noncertified employees in schools. The benefit provisions for Plan employees are established by statute. CalPERS issues a publicly available financial report that can be obtained at:

https://www.calpers.ca.gov/docs/forms-publications/acfr- 2021.pdf.

Benefits Provided: The benefits for the defined benefit plans are based on members' years of service, age, final compensation, and benefit formula. Benefits are provided for disability, death, and survivors of eligible members or beneficiaries. Members become fully vested in their retirement benefits earned to date after five years (10 years for State Second Tier members) of credited service.

Contributions: The benefits for the defined benefit pension plans are funded by contributions from members and employers, and earnings from investments. Member and employer contributions are a percentage of applicable member compensation. Member contribution rates are defined by law and depend on the respective employer's benefit formulas. Employer contribution rates are determined by periodic actuarial valuations or by state statute. Actuarial valuations are based on the benefit formulas and employee groups of each employer. Employer contributions, including lump sum contributions made when districts first join the PERF B, are credited with a market value adjustment in determining contribution rates.

The required contribution rates of most active plan members are based on a percentage of salary in excess of a base compensation amount ranging from zero dollars to $863 monthly.

Required contribution rates for active plan members and employers as a percentage of payroll for the year ended June 30, 2022 were as follows:

Members - The member contribution rate was 7.0 percent of applicable member earnings for fiscal year 2021-22.

Employers - The employer contribution rate was 22.91 percent of applicable member earnings.

The District contributed $19,879,574 to the plan for the fiscal year ended June 30, 2022.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2022, the District reported a liability of $107,451,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. The District's proportion of the net pension liability was based on the District's share of contributions to the pension plan relative to the contributions of all participating school districts. At June 30, 2021 the District's proportion was 0.528 percent, which was a decrease of 0.025 percent from its proportion measured as of June 30, 2020.

(Continued)

NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER'S RETIREMENT FUND B (Continued)

For the year ended June 30, 2022, the District recognized pension expense of $5,857,183. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 3,208,000	$ 253,000
Changes of assumptions	-	-
Net differences between projected and actual earnings on investments	-	41,236,000
Changes in proportion and differences between District contributions and proportionate share of contributions	-	9,179,000
Contributions made subsequent to measurement date	19,879,574	-
Total	$ 23,087,574	$ 50,668,000

$19,879,574 reported as deferred outflows of resources related to pensions resulting from contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending June 30,	
2023	$ (12,792,834)
2024	$ (11,456,833)
2025	$ (11,741,333)
2026	$ (11,469,000)

Differences between expected and actual experience, changes in assumptions and changes in proportion and differences between District contributions and proportionate share of contributions are amortized over a closed period equal to the average remaining service life of plan members, which is 4 years as of the June 30, 2021 measurement date. Deferred outflows and inflows related to differences between projected and actual earnings on plan investments are netted and amortized over a closed 5-year period.

(Continued)

NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER'S RETIREMENT FUND B (Continued)

Actuarial Methods and Assumptions: The total pension liability for the Plan was determined by applying update procedures to a financial reporting actuarial valuation as of June 30, 2020 and rolling forward the total pension liability to June 30, 2021. The financial reporting actuarial valuation as of June 30, 2020, used the following actuarial methods and assumptions, applied to all prior periods included in the measurement:

Valuation Date	June 30, 2020
Experience Study	June 30, 1997 through June 30, 2015
Actuarial Cost Method	Entry age normal
Investment Rate of Return	7.15%
Consumer Price Inflation	2.50%
Wage Growth	Varies by entry age and service
Post-retirement Benefit Increases	2.00% until Purchasing Power Protection Allowance Floor on Purchasing Power applies 2.50% thereafter

The mortality table used was developed based on CalPERS specific data. The table includes 15 years of mortality improvements using Society of Actuaries 90 percent of Scale MP 2016. For more details on this table, please refer to the 2017 experience study report.

All other actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from 1997 to 2015, including updates to salary increase, mortality and retirement rates. Further details of the Experience Study can be found at CalPERS' website.

The table below reflects long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

Asset Class	Long-Term* Assumed Asset Allocation	Expected Real Rate of Return Years 1-10 (1)	Expected Real Rate of Return Years 11+(2)
Global Equity	50%	4.80%	5.98%
Fixed Income	28	1.00	2.62
Inflation Assets	-	0.77	1.81
Private Equity	8	6.30	7.23
Real Estate Assets	13	3.75	4.93
Liquidity	1	-	(0.92)

* 10-year geometric average
(1) An expected inflation rate of 2.00% used for this period
(2) An expected inflation rate of 2.92% used for this period

Discount Rate: The discount rate used to measure the total pension liability was 7.15 percent. A projection of the expected benefit payments and contributions was performed to determine if assets would run out. The test revealed the assets would not run out. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability for the Plan. The results of the crossover testing for the Plan are presented in a detailed report that can be obtained at CalPERS' website.

The long-term expected rate of return on pension plan investments was determined using a building- block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

(Continued)

NOTE 9 – NET PENSION LIABILITY – PUBLIC EMPLOYER'S RETIREMENT FUND B (Continued)

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical and forecasted information for all the funds' asset classes, expected compound (geometric) returns were calculated over the short term (first 10 years) and the long term (11+ years) using a building-block approach. Using the expected nominal returns for both short term and long term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long- term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.15 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.15 percent) or 1-percentage-point higher (8.15 percent) than the current rate:

	1% Decrease (6.15%)	Current Discount Rate (7.15%)	1% Increase (8.15%)
District's proportionate share of the net pension liability	$ 181,177,000	$ 107,451,000	$ 46,242,000

Pension Plan Fiduciary Net Position: Detailed information about the pension plan's fiduciary net position is available in the separately issued CalPERS financial report.

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS

Plan Description: In addition to the pension benefits described in Notes 8 and 9, the District provides post-employment health care benefits (medical and dental) under a single employer defined benefit OPEB plan to all certificated, management and confidential employees who are eligible to retire from the District and have completed a minimum of 5 years of employment with the District. The plan does not issue separate financial statements. Health care benefits are provided for supervisory employees who are eligible to retire under a single employer defined benefit OPEB plan and have completed a minimum of 10 years of employment with the District. Health care benefits are provided to classified and transportation employees, who have reached the age of 55, are eligible to retire under a single employer defined benefit OPEB plan and have completed a minimum of 10 years of employment with the District. Health care benefits are provided to these employees until they have attained the age of 65. As of June 30, 2022 the District has not accumulated assets in a qualified trust for the purpose of paying the benefits related to the District's Total OPEB Liability.

The District's Governing Board has the authority to establish or amend the benefit terms offered by the Plan. The District's Governing Board also retains the authority to establish the requirements for paying the Plan benefits as they come due.

(Continued)

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Employees Covered by Benefit Terms: The following is a table of plan participants at June 30, 2022:

	Number of Participants	
	District	Charter
Inactive Plan members, covered spouses, or beneficiaries currently receiving benefits	527	-
Active employees	4,146	2
	4,673	2

Benefits Provided: The benefits provided are the same as those provided for active employees. Spouses and dependents of eligible retirees are also eligible for medical coverage. All salaried employees of the District are eligible to receive postemployment health care benefits. Hourly employees (i.e. non-salaried with variable work hours) are not eligible to receive postemployment health care benefits.

Contributions: California Government Code specifies that the District's contribution requirements for covered employees are established and may be amended by the Governing Board. Retirees participating in the group insurance plans offered by the District are required to contribute 100 percent of the active premiums. In future years, contributions are assumed to increase at the same rate as premiums. The District's premium rates being charged to these retirees are lower than the expected cost for a retiree population under age 65. Thus, an implicit subsidy exists as a result of this difference between the actual cost and the true retiree cost.

Contributions to the Plan from the District were $7,016,728 for the year ended June 30, 2022. Employees are not required to contribute to the OPEB plan.

Total OPEB Liability

The District's Total OPEB liability was measured as of June 30, 2021 and was determined by an actuarial valuation as of June 30, 2021.

Actuarial Assumptions: The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Actuarial Value of Assets	Market Value
Mortality Rate	CalPERS 2017 Experience Study
Discount Rate	1.92% based on the Fidelity 20 Year AA Municipal Bond maturity yield index.
Retirement Rate	Retirement rates match rates developed in the most recent experience studies for CalPERS (2017) and CalSTRS (2020)
Inflation Rate	2.50% per year
Salary Increases	3.00% per year
Healthcare Trend Rate	5.00% - 7.00% per year

(Continued)

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

Changes in Total OPEB Liability

	Total OPEB Liability
Balance at June 30, 2021	$ 134,897,401
Changes for the year:	
Service cost	8,677,026
Interest	3,442,719
Changes of benefit terms	-
Differences between actual and expected experience	-
Changes in assumptions	5,030,517
Benefit payments	(6,110,611)
Administrative expenses	-
Net change	11,039,651
Balance, at June 30, 2022	$ 145,937,052

The changes in assumptions include a change in the discount rate from 2.45 percent in the prior valuation, to 1.92 percent in the current valuation.

There were no changes between the measurement date and the year ended June 30, 2022 which had a significant effect on the District's Total OPEB Liability.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate: The following presents the Total OPEB Liability of the District, as well as what the District's Total OPEB Liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current discount rate:

	1% Decrease (.92%)	Current Discount Rate (1.92%)	1% Increase (2.92%)
Total OPEB Liability	$ 155,740,358	$ 145,937,052	$ 136,541,274

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates: The following presents the Total OPEB Liability of the District, as well as what the District's Total OPEB Liability would be if it were calculated using healthcare cost trend rates that are one percentage-point lower or one percentage-point higher than the current healthcare cost trend rates:

	1% Decrease (4.70%)	Healthcare Cost Trend Rates Rate (5.70%)	1% Increase (6.70%)
Total OPEB Liability	$ 130,870,824	$ 145,937,052	$ 163,670,441

(Continued)

NOTE 10 - OTHER POSTEMPLOYMENT BENEFITS (Continued)

OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB- For the year ended June 30, 2022, the District recognized OPEB expense of $11,043,782. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 758,808	$ 1,885,600
Changes of assumptions	8,490,651	11,771,409
Net differences between projected and actual earnings on investments	-	-
Changes in proportion and differences between District contributions and proportionate share of contributions	-	-
Contributions made subsequent to measurement date	7,016,728	-
Total	$ 16,266,187	$ 13,657,009

$7,016,728 reported as deferred outflows of resources related to benefits paid subsequent to the measurement date will be recognized as a reduction of the Total OPEB Liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending June 30,	
2023	$ (1,075,963)
2024	$ (1,075,963)
2025	$ (1,075,963)
2026	$ (1,065,800)
2027	$ (1,050,980)
Thereafter	$ 937,119

The effect of changes in assumptions are amortized over a closed period of 10 years as of the June 30, 2021 measurement date.

(Continued)

NOTE 11 - JOINT POWERS AGREEMENT

The District is a member with other school districts of a Joint Powers Authority (JPA), Schools Insurance Authority (SIA), Education Technology Joint Powers Authority (ETJPA), Sourcewell Staples Minnesota, and School Project for Utility Rate Reduction for the operation of a common risk management and insurance program for property and liability coverage. The Joint Powers Agreement with SIA provides that SIA will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of $100,000 and $750,000 for each insured event for property and liability, respectively. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years. There have been no significant reductions in insurance coverage in the prior year.

The following is a summary of financial information for Schools Insurance Authority at June 30, 2021 (the most recent information available):

Total assets	$	217,113,543
Deferred outflows	$	1,855,968
Total liabilities	$	87,859,871
Deferred inflows	$	751,640
Net position	$	130,358,000
Total revenues	$	69,975,315
Total expenses	$	54,557,453

The following is a summary of financial information for Education Technology Joint Powers Authority at June 30, 2021:

Total assets	$	127,530
Total liabilities	$	354,858
Net position	$	(227,328)
Total revenues	$	160,202
Total expenses	$	449,315

The following is a summary of financial information for Sourcewell Staples Minnesota at June 30, 2021 (the most recent information available):

Total assets	$	91,557,723
Deferred outflows	$	7,295,122
Total liabilities	$	30,717,000
Deferred inflows	$	3,925,832
Net position	$	64,210,013
Total revenues	$	88,541,868
Total expenses	$	91,571,297

(Continued)

NOTE 11 - JOINT POWERS AGREEMENT (Continued)

The following is a summary of financial information for School Project for Utility Rate Reduction at June 30, 2021 (the most recent information available):

Total assets	$	16,877,341
Total liabilities	$	10,143,820
Net position	$	6,733,521
Total revenues	$	44,881,409
Total expenses	$	44,736,925

Each member of the JPA has an ongoing financial responsibility in the event of the JPA's total liabilities exceed its total assets.

The relationship between San Juan Unified School District and the Joint Powers Authority is such that it is not a component unit of the District for financial reporting purposes. Financial statements for the JPA are available from Schools Insurance Authority.

NOTE 12 - CONTINGENCIES

The District is subject to legal proceedings and claims which arise in the ordinary course of business. In the opinion of management, the amount of ultimate liability with respect to these actions will not materially affect the financial position or results of operations of the District.

Also, the District has received state and federal funds for specific purposes that are subject to review or audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursements will not be material.

As of June 30, 2022, the District has approximately $66 million in outstanding commitments on ongoing construction contracts.

REQUIRED SUPPLEMENTARY INFORMATION

SAN JUAN UNIFIED SCHOOL DISTRICT
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
For the Year Ended June 30, 2022

	Budget			Variance Favorable
	Original	Final	Actual	(Unfavorable)
Revenues:				
Local Control Funding Formula:				
State apportionment	$ 287,746,443	$ 284,933,743	$ 254,816,528	$ (30,117,215)
Local sources	94,919,175	100,525,258	129,564,700	29,039,442
Total Local Control Funding Formula	382,665,618	385,459,001	384,381,228	(1,077,773)
Federal sources	34,606,360	100,014,671	91,153,522	(8,861,149)
Other state sources	72,393,512	101,086,985	104,693,944	3,606,959
Other local sources	7,424,204	6,783,676	11,567,642	4,783,966
Total revenues	497,089,694	593,344,333	591,796,336	(1,547,997)
Expenditures:				
Current:				
Certificated salaries	202,069,350	236,520,190	239,615,210	(3,095,020)
Classified salaries	72,058,010	88,084,649	86,501,998	1,582,651
Employee benefits	155,110,635	164,273,976	163,371,658	902,318
Books and supplies	72,825,635	37,831,176	23,968,998	13,862,178
Contract services and operating expenditures	32,520,074	43,805,600	36,006,881	7,798,719
Other outgo	1,010,455	1,167,057	937,046	230,011
Capital outlay	4,432,600	2,513,785	1,601,312	912,473
Debt service:				
Principal Retirement	-	-	282,494	(282,494)
Interest	-	-	17,972	(17,972)
Total expenditures	540,026,759	574,196,433	552,303,569	21,892,864
(Deficiency) excess of revenues (under) over expenditures	(42,937,065)	19,147,900	39,492,767	20,344,867
Other financing sources (uses):				
Transfers in	1,292,385	1,287,526	1,186,289	(101,237)
Transfers out	(11,697,521)	(4,052,628)	(4,052,628)	-
Total other financing sources (uses)	(10,405,136)	(2,765,102)	(2,866,339)	(101,237)
Net change in fund balance	(53,342,201)	16,382,798	36,626,428	20,243,630
Fund balance, July 1, 2021	112,692,086	112,692,086	112,692,086	-
Fund balance, June 30, 2022	$ 59,349,885	$ 129,074,884	$ 149,318,514	$ 20,243,630

See accompanying notes to required supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL
OTHER POSTEMPLOYMENT BENEFITS (OPEB) LIABILITY
For the Year Ended June 30, 2022

Last 10 Fiscal Years

	2018	2019	2020	2021	2022
District:					
Total OPEB liability					
Service cost	$ 8,222,343	$ 7,637,903	$ 7,479,653	$ 7,443,646	$ 8,677,026
Interest	3,858,622	4,697,188	4,704,410	4,006,726	3,442,719
Differences between actual and expected experience	-	(3,579,711)	-	865,424	-
Change in assumptions	(5,883,410)	(4,655,008)	(8,303,445)	4,857,799	5,030,517
Benefit payments	(5,664,072)	(5,964,429)	(5,894,659)	(5,685,895)	(6,110,611)
Net change in total OPEB liability	533,483	(1,864,057)	(2,014,041)	11,487,700	11,039,651
Total OPEB liability - beginning of year	126,754,316	127,287,799	125,423,742	123,409,701	134,897,401
Total OPEB liability - end of year	$ 127,287,799	$ 125,423,742	$ 123,409,701	$ 134,897,401	$ 145,937,052
Covered employee payroll	$ 278,515,266	$ 287,698,401	$ 300,868,065	$ 304,111,313	$ 299,327,181
Total OPEB liability as a percentage of covered-employee payroll	45%	44%	41%	44%	49%

This is a 10-year schedule, however the information in this schedule is not required to be presented retrospectively. The amounts presented for each fiscal year were determined as of the yearend that occurred one year prior. All years prior to 2018 are not available.

See accompanying notes to required supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
For the Year Ended June 30, 2022

State Teachers' Retirement Plan
Last 10 Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022
District's proportion of the net pension liability	0.385%	0.413%	0.397%	0.386%	0.407%	0.377%	0.355%	0.317%
District's proportionate share of the net pension liability	$ 224,874,000	$ 277,909,000	$ 320,872,000	$ 357,172,000	$ 373,991,000	$ 340,258,000	$ 344,255,000	$ 144,380,000
State's proportionate share of the net pension liability associated with the district	135,789,000	146,988,000	182,684,000	211,301,000	214,128,000	185,635,000	188,133,000	85,903,000
Total net pension liability	$ 360,663,000	$ 424,897,000	$ 503,556,000	$ 568,473,000	$ 588,119,000	$ 525,893,000	$ 532,388,000	$ 230,283,000
District's covered payroll	$ 171,397,000	$ 191,597,000	$ 197,714,000	$ 204,691,000	$ 215,487,000	$ 206,117,000	$ 208,678,000	$ 173,548,000
District's proportionate share of the net pension liability as a percentage of its covered payroll	131.20%	145.05%	162.29%	174.49%	173.56%	165.08%	164.97%	83.19%
Plan fiduciary net position as a percentage of the total pension liability	76.52%	74.02%	70.04%	69.46%	70.99%	72.56%	71.82%	87.21%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

All years prior to 2015 are not available.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY
For the Year Ended June 30, 2022

Public Employer's Retirement Fund B
Last 10 Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022
District's proportion of the net pension liability	0.644%	0.605%	0.634%	0.621%	0.609%	0.564%	0.553%	0.528%
District's proportionate share of the net pension liability	$ 73,164,000	$ 89,144,000	$ 125,145,000	$ 148,249,000	$ 162,464,000	$ 164,471,000	$ 169,659,000	$ 107,451,000
District's covered payroll	$ 67,654,000	$ 66,954,000	$ 76,018,000	$ 78,847,000	$ 80,829,000	$ 78,471,000	$ 79,910,000	$ 76,131,000
District's proportionate share of the net pension liability as a percentage of its covered payroll	108.14%	133.14%	164.63%	188.02%	201.00%	209.59%	212.31%	141.14%
Plan fiduciary net position as a percentage of the total pension liability	83.38%	79.43%	73.89%	71.87%	70.85%	70.05%	70.00%	80.97%

The amounts presented for each fiscal year were determined as of the year-end that occurred one year prior.

All years prior to 2015 are not available.

See accompanying notes to required supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
For the Year Ended June 30, 2022

State Teachers' Retirement Plan
Last 10 Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022
Contractually required contribution	$ 17,013,776	$ 21,214,764	$ 26,349,076	$ 31,094,788	$ 33,555,853	$ 35,683,900	$ 33,147,701	$ 37,358,851
Contributions in relation to the contractually required contribution	(17,013,776)	(21,214,764)	(26,349,076)	(31,094,788)	(33,555,853)	(35,683,900)	(33,147,701)	(37,358,851)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 191,597,000	$ 197,714,000	$ 204,691,000	$ 215,487,000	$206,117,000	$ 208,678,000	$ 173,548,000	$ 195,596,000
Contributions as a percentage of covered payroll	8.88%	10.73%	12.58%	14.43%	16.28%	17.10%*	16.15%**	16.92%***

All years prior to 2015 are not available.

*This rate reflects the original employer contribution rate of 18.13 percent under AB1469, reduced for the 1.03 percentage points to be paid on behalf of the employers pursuant to SB90.

**This rate reflects the original employer contribution rate of 19.10 percent under AB1469, reduced for the 2.95 percentage points to be paid on behalf of the employers pursuant to SB90.

*** This rate reflects the original employer contribution rate of 19.10 percent under AB1469, reduced for the 2.18 percentage points to be paid on behalf of employers pursuant to SB 90.

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF THE DISTRICT'S CONTRIBUTIONS
For the Year Ended June 30, 2022

Public Employer's Retirement Fund B
Last 10 Fiscal Years

	2015	2016	2017	2018	2019	2020	2021	2022
Contractually required contribution	$ 7,881,146	$ 9,005,903	$ 10,950,220	$ 12,553,571	$ 14,173,377	$ 15,758,955	$ 15,759,182	$ 19,879,574
Contributions in relation to the contractually required contribution	(7,881,146)	(9,005,903)	(10,950,220)	(12,553,571)	(14,173,377)	(15,758,955)	(15,759,182)	(19,879,574)
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
District's covered payroll	$ 66,954,000	$ 76,018,000	$ 78,847,000	$ 80,829,000	$ 78,471,000	$ 79,910,000	$ 76,131,000	$ 86,772,000
Contributions as a percentage of covered payroll	11.77%	11.85%	13.89%	15.53%	18.06%	19.72%	20.70%	22.91%

All years prior to 2015 are not available.

See accompanying notes to required supplementary information.

NOTE 1 - PURPOSE OF SCHEDULES

Budgetary Comparison Schedule: The District employs budget control by object codes and by individual appropriation accounts. Budgets are prepared on the modified accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board. The budgets are revised during the year by the Board of Education to provide for revised priorities. Expenditures cannot legally exceed appropriations by major object code. The originally adopted and final revised budgets for the General Fund are presented as Required Supplementary Information. The basis of budgeting is the same as GAAP.

Schedule of Changes in Total Other Postemployment Benefits (OPEB) Liability: The Schedule of Changes in Total OPEB Liability is presented to illustrate the elements of the District's Total OPEB Liability. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available. The District has not accumulated assets in a qualified trust for the purpose of paying the benefits related to the District's Total OPEB Liability.

Schedule of the District's Proportionate Share of the Net Pension Liability: The Schedule of the District's Proportionate Share of the Net Pension Liability is presented to illustrate the elements of the District's Net Pension Liability. There is a requirement to show information for 10 years. However, until a full 10-year trend is compiled, governments should present information for those years for which information is available.

Schedule of the District's Contributions: The Schedule of the District's Contributions is presented to illustrate the District's required contributions relating to the pensions. There is a requirement to show information for 10 years. However, until a full 10- year trend is compiled, governments should present information for those years for which information is available.

Changes of Benefit Terms: There are no changes in benefit terms reported in the Required Supplementary Information.

Changes of Assumptions: The discount rate used to calculate the District's OPEB liability was 3.13, 2.45 and 1.92 percent in the June 30, 2019, 2020 and 2021 actuarial reports, respectively.

The discount rate for Public Employer's Retirement Fund B (PERF B) was 7.50, 7.65, 7.65, 7.15, 7.15, 7.15, 7.15 and 7.15 percent in the June 30, 2013, 2014, 2015, 2016, 2017, 2018, 2019 and 2020 actuarial reports, respectively.

The following are the assumptions for State Teachers' Retirement Plan:

Assumption	As of June 30, 2021	As of June 30, 2020	As of June 30 2019	As of June 30 2018	As of June 30, 2017	As of June 30, 2016	As of June 30, 2015
Consumer price inflation	2.75%	2.75%	2.75%	2.75%	2.75%	3.00%	3.00%
Investment rate of return	7.10%	7.10%	7.10%	7.10%	7.10%	7.60%	7.60%
Wage growth	3.50%	3.50%	3.50%	3.50%	3.50%	3.75%	3.75%

SUPPLEMENTARY INFORMATION

SAN JUAN UNIFIED SCHOOL DISTRICT
COMBINING BALANCE SHEET
ALL NON-MAJOR FUNDS
June 30, 2022

	Student Activity Fund	Charter Schools Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve for Capital Outlay Projects Fund	Total
ASSETS										
Cash and investments:										
Cash in County Treasury	$ -	$ 1,045,085	$ 1,801,497	$ 1,268,222	$ 2,206,622	$ 2,833,432	$ 7,647,162	$ -	$ (222)	$ 16,801,798
Cash in revolving fund	2,000	-	-	-	2,682	-	-	-	-	4,682
Cash on hand and in banks	2,042,845	-	-	-	2,711	-	-	-	-	2,045,556
Cash awaiting deposit	-	-	-	7,405	7,170	-	-	-	-	14,575
Receivables	-	24,632	435,294	2,994,734	4,351,605	9,630	57,699	2,798	222	7,876,614
Prepaid expenditures	-	12,140	3,850	-	-	-	-	-	-	15,990
Due from other funds	-	85,950	-	11,182	107,362	-	-	-	-	204,494
Stores inventory	-	-	-	-	451,532	-	-	-	-	451,532
Total assets	$ 2,044,845	$ 1,167,807	$ 2,240,641	$ 4,281,543	$ 7,129,684	$ 2,843,062	$ 7,704,861	$ 2,798	$ -	$ 27,415,241
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts payable	$ -	$ 420,913	$ 46,281	$ 166,687	$ 99,357	$ 167,819	$ 10,280	$ -	$ -	$ 911,337
Unearned revenue	-	-	-	342,769	-	-	-	-	-	342,769
Due to other funds	-	19,140	57,896	165,875	9,865	-	-	2,798	-	255,574
Total liabilities	-	440,053	104,177	675,331	109,222	167,819	10,280	2,798	-	1,509,680
Fund balances:										
Nonspendable	2,000	12,140	3,850	-	454,214	-	-	-	-	472,204
Restricted	2,042,845	715,614	2,132,614	3,606,212	6,566,248	2,675,243	7,694,581	-	-	25,433,357
Total fund balance	2,044,845	727,754	2,136,464	3,606,212	7,020,462	2,675,243	7,694,581	-	-	25,905,561
Total liabilities and fund balances	$ 2,044,845	$ 1,167,807	$ 2,240,641	$ 4,281,543	$ 7,129,684	$ 2,843,062	$ 7,704,861	$ 2,798	$ -	$ 27,415,241

SAN JUAN UNIFIED SCHOOL DISTRICT
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES
ALL NON-MAJOR FUNDS
For the Year Ended June 30, 2022

	Student Activity Fund	Charter Schools Fund	Adult Education Fund	Child Development Fund	Cafeteria Fund	Deferred Maintenance Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve for Capital Outlay Projects Fund	Total
Revenues:										
Local Control Funding Formula	$ -	$ 2,190,038	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,190,038
Federal sources	-	-	440,319	14,258,878	19,251,152	-	-	-	-	33,950,349
Other state sources	-	314,826	2,731,152	4,454,850	1,086,005	-	-	3,048,862	-	11,635,695
Other local sources	2,074,582	13,324	43,899	5,056,570	1,302,956	16,646	3,158,714	11,732,726	-	23,399,417
Total revenues	2,074,582	2,518,188	3,215,370	23,770,298	21,640,113	16,646	3,158,714	14,781,588	-	71,175,499
Expenditures:										
Current:										
Certificated salaries	-	1,605,480	1,045,710	8,475,143	-	-	-	-	-	11,126,333
Classified salaries	-	172,298	303,202	4,510,815	4,956,594	174	-	-	-	9,943,083
Employee benefits	-	844,200	581,595	7,468,198	3,135,422	25	-	-	-	12,029,440
Books and supplies	394,489	32,118	105,470	2,915,259	8,373,348	16,033	-	-	-	11,836,717
Contract services and operating expenditures	1,555,487	393,289	1,173,034	322,562	597,161	28,728	56,796	-	-	4,127,057
Capital outlay	-	-	-	-	-	927,924	-	-	-	927,924
Total expenditures	1,949,976	3,047,385	3,209,011	23,691,977	17,062,525	972,884	56,796	-	-	49,990,554
Excess (deficiency) of revenues over (under) expenditures	124,606	(529,197)	6,359	78,321	4,577,588	(956,238)	3,101,918	14,781,588	-	21,184,945
Other financing sources (uses):										
Transfers in	-	-	-	-	-	2,000,000	-	-	-	2,000,000
Transfers out	-	(239,222)	(158,382)	(757,336)	(366,218)	-	-	(14,783,941)	-	(16,305,099)
Total other financing sources (uses)	-	(239,222)	(158,382)	(757,336)	(366,218)	2,000,000	-	(14,783,941)	-	(14,305,099)
Net change in fund balances	124,606	(768,419)	(152,023)	(679,015)	4,211,370	1,043,762	3,101,918	(2,353)	-	6,879,846
Fund balance, July 1, 2021	1,920,239	1,496,173	2,288,487	4,285,227	2,809,092	1,631,481	4,592,663	2,353	-	19,025,715
Fund balance, June 30, 2022	$ 2,044,845	$ 727,754	$ 2,136,464	$ 3,606,212	$ 7,020,462	$ 2,675,243	$ 7,694,581	$ -	$ -	$ 25,905,561

San Juan Unified School District, a political subdivision of the State of California, was established on July 1, 1960. San Juan Unified School District operates 2 preschool centers, 33 elementary schools, 8 K- 8 grade schools, 8 middle schools, 9 high schools, 3 alternative learning centers, 2 adult education schools, 3 special education schools and 1 charter school. All of the District's schools are located in Sacramento County. There have been no changes in the District's boundaries as of June 30, 2022.

BOARD OF EDUCATION

Name	Office	Term Expires
Michael McKibbin, Ed.D	President	December 2022
Zima Creason	Vice President	December 2022
Pam Costa	Clerk	December 2024
Saul Hernandez	Member	December 2024
Paula Villescaz	Member	December 2024

ADMINISTRATION

Kent Kern
Superintendent of Schools

Melissa Bassanelli
Deputy Superintendent, Schools and Student Support

Linda C.T. Simlick, J.D.
General Counsel

Debra Calvin, Ed.D.
Assistant Superintendent, Educational Services

Frank Camarda
Chief Operations Officer

Paul Oropallo
Assistant Superintendent, Human Resources

Daniel Thigpen
Senior Director, Labor Relations

Trent Allen, APR
Chief of Staff, Community Relations

Kristan Schnepp
Assistant Superintendent, Secondary Education & Programs

Peter Skibitzki
Senior Director, Technology

Amberlee Townsend-Snider
Assistant Superintendent, Elementary Education & Programs

Jennifer Stahlheber
Chief Financial Officer

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF AVERAGE DAILY ATTENDANCE
June 30, 2022

	Second Period Report	Annual Report
DISTRICT		
Certificate number	8E6C6A32	56137915
Elementary:		
Transitional Kindergarten through Third	10,229	10,267
Fourth through Sixth	7,637	7,647
Seventh and Eighth	5,069	5,045
Subtotal Elementary	22,935	22,959
Secondary:		
Ninth through Twelfth	11,037	10,862
District Totals	33,972	33,821
CHARTER SCHOOLS		
Certificate number	77BA36C8	43CB5CC8
Choices (Nonclassroom-Based):		
Fourth through Sixth	10	11
Seventh and Eighth	50	51
Ninth through Twelfth	149	157
Charter School Totals	209	219

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF INSTRUCTIONAL TIME
For the Year Ended June 30, 2022

Grade Level	Statutory Minutes Require-ment	2021-2022 Actual Minutes	Number of Days Traditional Calendar	Status
District:				
Kindergarten	36,000	36,000	180	In Compliance
Grade 1	50,400	52,900	180	In Compliance
Grade 2	50,400	52,900	180	In Compliance
Grade 3	50,400	52,900	180	In Compliance
Grade 4	54,000	54,100	180	In Compliance
Grade 5	54,000	54,100	180	In Compliance
Grade 6	54,000	56,392	180	In Compliance
Grade 7	54,000	56,392	180	In Compliance
Grade 8	54,000	56,392	180	In Compliance
Grade 9	64,800	64,800	180	In Compliance
Grade 10	64,800	65,002	180	In Compliance
Grade 11	64,800	65,260	180	In Compliance
Grade 12	64,800	64,800	180	In Compliance

See accompanying notes to supplementary information.

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Education - Passed through California Department of Education			
	Vocational Programs:		
84.048	Carl D. Perkins Career and Technical Education: Secondary, Section 131	14894	$ 12,075
84.048	Carl D. Perkins Career and Technical Education: Adult Section 132	14893	380,585
	Subtotal Vocational Program		392,660
	Special Education Cluster:		
84.027	Special Education: IDEA Basic Local Assistance Entitlement, Part B, Section 611	13379	9,206,590
84.027	Special Education: IDEA Local Assistance, Part B, Section 611, Private School ISPs	10115	91,845
84.027A	Special Education: IDEA Mental Health ADA, Part B, Section 611	15197	535,237
84.173	Special Education: IDEA Preschool Grants, Part B, Section 619 (Ages 3-4-5)	13430	452,312
84.173	Special Education: IDEA Part B, Section 619, Preschool Grants Early Intervening Services	10131	98,585
84.173A	Special Education: IDEA Part B, Section 619, Preschool Staff Development	13431	5,941
84.173A	Special Education: Alternative Dispute Resolution Part B, Section 611	13007	7,912
	Subtotal Special Education Cluster		10,398,422
	Adult Education Programs:		
84.002A	Adult Education: Adult Basic Education & ELA	14508	289,780
84.002	Adult Education: Adult Secondary Education	13978	97,976
84.002A	Adult Education: English Literacy & Civics Education	14109	40,488
	Subtotal Adult Education Programs		428,244
	ESEA Title III Programs:		
84.365	ESEA (ESSA) : Title III, Immigrant Ed Program	15146	125,993
84.365	ESEA (ESSA) : Title III, English Learner Student Program	14346	783,989
	Subtotal ESEA Title III Programs		909,982
	Title I Grants to Local Education Agencies:		
84.010	ESEA: Title I, Part A, Basic Grants Low-Income and Neglected	14329	15,735,428
84.010	ESEA: ESSA School Improvement (CSI) Funding for LEAs	15438	710,333
	Subtotal Title I Grants to Local Education Agencies		16,445,761

(Continued)

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Education - Passed through California Department of Education (Continued)			
	COVID-19: Education Stabilization Fund (ESF) Programs:		
84.425	CA Community Schools Partnership Program (CCSPP) - Planning Grant - COVID-19	25568	$ 362,153
84.425	Elementary and Secondary School Emergency Relief II (ESSER II) Fund - COVID-19	15547	32,352,535
84.425U	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss - COVID-19	10155	24,160,208
84.425C	Governor's Emergency Education Relief (GEER) Fund: Learning Loss Mitigation - COVID-19	15517	158,120
84.425	Expanded Learning Opportunities (ELO) Grant ESSER II State Reserve - COVID-19	15618	1,382,947
84.425	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve, Emergency Needs - COVID-19	15620	444,018
84.425	American Rescue Plan-Homeless Children and Youth (ARP-HCY) Program - COVID-19	15564	38,266
84.425	American Rescue Plan - Homeless Children and Youth II (ARP HYC II) - COVID-19	15566	29,228
84.425	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement - COVID-19	15535	441,753
	Subtotal COVID-19: Education Stabilization Fund (ESF) Programs		59,369,228
84.181	Special Education: IDEA Early Intervention Grants, Part C	23761	162,283
84.060	Indian Education	10011	51,416
84.367	ESEA (ESSA): Title II, Part A, Supporting Effective Instruction Local Grants	14341	1,579,318
84.196	ESEA (ESSA): Education for Homeless Children and Youth, Subtitle VII-B Mckinney-Vento Act	14332	121,750
84.424	ESEA (ESSA) Title IV, Part A, Student Support and Academic Enrichment Grants	15396	1,008,345
84.287	ESEA (ESSA): Title IV, 21st Century Community Learning Centers (CCLC) Technical Assistance	14350	451,226
	Total U.S. Department of Education		91,318,635

(Continued)

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF EXPENDITURE OF FEDERAL AWARDS
For the Year Ended June 30, 2022

Assistance Listing Number	Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Health and Human Services			
Passed through California Department of Education			
	Child Care and Development Cluster:		
93.596	Child Development: Federal Child Care, Center-based	13609	$ 1,943,761
93.575	Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act- Alternative Pymt - COVID-19	15554	169,637
	Subtotal Child Care and Development Cluster		2,113,398
	Head Start Programs:		
93.600	Head Start	10016	9,096,014
93.600	Early Head Start	01039	2,234,934
	Subtotal Head Start Programs		11,330,948
93.243	Advancing Wellness & Resilience in Education (NITT-AWARE) Program	15520	98,857
93.566	Refugee and Entrant Assistance–State-Administered Programs	N/A	110,000
	Total U.S. Department of Health and Human Services		13,653,203
U.S. Department of Agriculture - Passed through California Department of Education			
	Child Nutrition Cluster:		
10.555	Child Nurtition: School Programs - Child Nutrition Cluster	13396	17,398,958
	Subtotal Child Nutrition Cluster		17,398,958
10.558	Child Nutrition: CACFP Claims - Centers and Family Day Care	13393	600,314
10.649	Pandemic EBT Local Administrative Grant	15644	5,813
	Total U.S. Department of Agriculture		18,005,085
U.S. Department of Justice			
16.710	Public Safety Partnership and Community Policing Grants	N/A	66,348
	Total U.S. Department of Justice		66,348
	Total Federal Programs		$ 123,043,271

See accompanying notes to supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT
RECONCILIATION OF UNAUDITED ACTUAL FINANCIAL REPORT
WITH AUDITED FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

	General Fund
Unaudited Actual Financial Statements Ending Fund Balances June 30, 2022	$ 169,920,767
Adjustment to record accounts payable liability not accrued	(20,602,253)
Audited Ending Fund Balances, June 30, 2022	$ 149,318,514

There were no adjustments proposed to any other fund of the District.

See accompanying notes to supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF FINANCIAL TRENDS AND ANALYSIS
For the Year Ended June 30, 2022
(UNAUDITED)

	(Budgeted) 2023	2022	2021	2020
General Fund				
Revenues and other financing sources	$ 608,383,820	$ 592,982,625	$ 539,135,974	$ 482,828,562
Expenditures	590,995,909	552,303,569	482,781,853	473,848,073
Other uses and transfers out	6,405,613	4,052,628	21,988,468	13,503,135
Total outgo	597,401,522	556,356,197	504,770,321	487,351,208
Change in fund balance	$ 10,982,298	$ 36,626,428	$ 34,365,653	$ (4,522,646)
Ending fund balance	$ 160,300,812	$ 149,318,514	$ 112,692,086	$ 78,326,433
Restricted fund balance	$ 44,082,389	$ 31,683,376	$ 42,599,025	$ 31,845,462
Assigned fund balance	$ 1,500,000	$ 6,107,273	$ 16,989,416	$ 5,242,412
Available reserves	$ 105,799,797	$ 80,612,744	$ 52,478,431	$ 40,753,182
Designated for economic uncertainties	$ 11,948,030	$ 11,103,418	$ 10,071,000	$ 9,725,000
Undesignated fund balance	$ 93,851,767	$ 69,509,326	$ 42,407,431	$ 31,028,182
Available reserves as percentages of total outgo	17.71%	14.49%	10.40%	8.36%
All Funds				
Total long-term liabilities	$ 1,188,657,325	$ 1,269,640,809	$ 1,431,282,666	$ 1,286,632,003
Average daily attendance at P-2 excluding charters	35,683	33,972	37,437	37,437

The General Fund fund balance has increased by $66,469,435 over the past three years. The fiscal year 2022-2023 budget projects an increase of $10,982,298. For a district this size, the State of California recommends available reserves of at least 2 percent of total General Fund expenditures, transfers out, and other uses be maintained. For the year ended June 30, 2022, the District has met this requirement.

The District has incurred operating surpluses in two of the past three years and anticipates an operating surplus in fiscal year 2022-2023.

Total long-term liabilities have decreased by $16,991,194 over the past two years.

Average daily attendance has decreased by 3,465 over the past two years. There is an anticipated increase of 3,227 ADA (excluding charter) projected for the 2022-2023 fiscal year.

See accompanying notes to supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF CHARTER SCHOOLS
For the Year Ended June 30, 2022

Charter Schools Chartered by District	Included in District Financial Statements, or Separate Report
0275 Choices Charter School	Included in District Financial Statements as Charter Schools Special Revenue Fund.
0248 Visions in Education	Separate Report
1554 Aspire Alexander Twilight College Preparatory Academy	Separate Report
1555 Aspire Alexander Twilight Secondary Academy	Separate Report
0776 California Montessori Project - San Juan Campus	Separate Report
1563 Gateway International	Separate Report
1728 Golden Valley Orchard	Separate Report
0946 Golden Valley River	Separate Report
0217 Options for Youth - San Juan	Separate Report

See accompanying notes to supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGE
IN FUND BALANCE - BUDGET AND ACTUAL - RESTRICTED AND UNRESTRICTED
GENERAL FUND
For the Year Ended June 30, 2022

	Restricted			Unrestricted			Total		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:									
Local control funding formula:									
State apportionment	$ 2,061,615	$ 2,162,389	$ 100,774	$ 282,872,128	$ 252,654,139	$ (30,217,989)	$ 284,933,743	$ 254,816,528	$ (30,117,215)
Local sources	-	-	-	100,525,258	129,564,700	29,039,442	100,525,258	129,564,700	29,039,442
Total LCFF	2,061,615	2,162,389	100,774	383,397,386	382,218,839	(1,178,547)	385,459,001	384,381,228	(1,077,773)
Federal sources	100,014,671	92,492,983	(7,521,688)	-	(1,339,461)	(1,339,461)	100,014,671	91,153,522	(8,861,149)
Other state sources	93,853,966	96,968,067	3,114,101	7,233,019	7,725,877	492,858	101,086,985	104,693,944	3,606,959
Other local sources	4,499,237	6,158,400	1,659,163	2,284,439	5,409,242	3,124,803	6,783,676	11,567,642	4,783,966
Total revenues	200,429,489	197,781,839	(2,647,650)	392,914,844	394,014,497	1,099,653	593,344,333	591,796,336	(1,547,997)
Expenditures:									
Current:									
Certificated salaries	72,879,806	76,476,121	(3,596,315)	163,640,384	163,139,089	501,295	236,520,190	239,615,210	(3,095,020)
Classified salaries	47,404,125	46,964,055	440,070	40,680,524	39,537,943	1,142,581	88,084,649	86,501,998	1,582,651
Employee benefits	73,738,819	74,223,784	(484,965)	90,535,157	89,147,874	1,387,283	164,273,976	163,371,658	902,318
Books and supplies	28,290,588	14,919,144	13,371,444	9,540,588	9,049,854	490,734	37,831,176	23,968,998	13,862,178
Contract services and operating expenditures	21,651,453	18,070,180	3,581,273	22,154,147	17,936,701	4,217,446	43,805,600	36,006,881	7,798,719
Other outgo	6,834,064	6,490,117	343,947	(5,667,007)	(5,553,071)	(113,936)	1,167,057	937,046	230,011
Capital outlay	1,490,465	353,746	1,136,719	1,023,320	1,247,566	(224,246)	2,513,785	1,601,312	912,473
Debt service:									
Principal Retirement	-	-	-	-	282,494	(282,494)	-	282,494	(282,494)
Interest	-	-	-	-	17,972	(17,972)	-	17,972	(17,972)
Total expenditures	252,289,320	237,497,147	14,792,173	321,907,113	314,806,422	7,100,691	574,196,433	552,303,569	21,892,864
(Deficiency) excess of revenues (under) over expenditures	(51,859,831)	(39,715,308)	12,144,523	71,007,731	79,208,075	8,200,344	19,147,900	39,492,767	20,344,867
Other financing sources (uses):									
Transfers in	409,149	276,953	(132,196)	878,377	909,336	30,959	1,287,526	1,186,289	(101,237)
Transfers out	(2,003,973)	(2,003,973)	-	(2,048,655)	(2,048,655)	-	(4,052,628)	(4,052,628)	-
Contributions from unrestricted	52,896,654	52,466,618	(430,036)	(52,896,654)	(52,466,618)	430,036	-	-	-
Total other financing sources sources (uses)	51,301,830	50,739,598	(562,232)	(54,066,932)	(53,605,937)	460,995	(2,765,102)	(2,866,339)	(101,237)
Net change in fund balances	(558,001)	11,024,290	11,582,291	16,940,799	25,602,138	8,661,339	16,382,798	36,626,428	20,243,630
Fund balance, July 1, 2021	83,526,295	42,656,505	(40,869,790)	29,165,791	70,035,581	40,869,790	112,692,086	112,692,086	-
Fund balance, June 30, 2022	$ 82,968,294	$ 53,680,795	$ (29,287,499)	$ 46,106,590	$ 95,637,719	$ 49,531,129	$ 129,074,884	$ 149,318,514	$ 20,243,630

See accompanying notes to supplementary information.

SAN JUAN UNIFIED SCHOOL DISTRICT
SCHEDULE OF FIRST 5 REVENUES AND EXPENSES
For the Year Ended June 30, 2022

	First 5/ School Readiness	All Other Programs	Total Child Development Fund
Revenues			
Federal Sources	$ -	$ 14,258,878	$ 14,258,878
Other state sources	-	4,454,850	4,454,850
Other local Sources	374,082	4,682,488	5,056,570
Total Revenues	374,082	23,396,216	23,770,298
Expenditures:			
Current:			
Certificated salaries	68,931	8,406,212	8,475,143
Classified salaries	144,823	4,365,992	4,510,815
Employee benefits	111,362	7,356,836	7,468,198
Books and supplies	34,970	2,880,289	2,915,259
Contract services and operating expenditures	13,996	308,566	322,562
Total expenditures	374,082	23,317,895	23,691,977
Excess of revenues over expenditures	-	78,321	78,321
Other financing uses:			
Transfers out	-	(757,336)	(757,336)
Net change in fund balances	-	(679,015)	(679,015)
Fund balance, July 1, 2021	-	4,285,227	4,285,227
Fund balance, June 30, 2022	$ -	$ 3,606,212	$ 3,606,212

See accompanying notes to supplementary information.

NOTE 1 - PURPOSE OF SCHEDULES

Schedule of Average Daily Attendance: Average daily attendance is a measurement of the number of pupils attending classes of the District. The purpose of attendance accounting from a fiscal standpoint is to provide the basis on which apportionments of state funds are made to school districts. This schedule provides information regarding the attendance of students at various grade levels and in different programs.

Schedule of Instructional Time: The District has received incentive funding for increasing instructional time as provided by the Incentives for Longer Instructional Day. This schedule presents information on the amount of instructional time offered by the District, and whether the District complied with the provisions of Education Code Sections 46201 through 46206.

Schedule of Expenditure of Federal Awards: The Schedule of Expenditure of Federal Awards includes the federal award activity of San Juan Unified School District and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Schedule of Financial Trends and Analysis - (Unaudited): This schedule provides information on the District's financial condition over the past three years and its anticipated condition for the 2022-2023 fiscal year, as required by the State Controller's Office. The information on this schedule has been derived from audited information.

Schedule of Charter Schools: This schedule provides information for the California Department of Education to monitor financial reporting by Charter Schools.

Statement of Revenues, Expenditures and Change in Fund Balance - Budget and Actual - Restricted and Unrestricted - General Fund: This schedule is presented by the District to separate budget variances due to categorical unearned revenue included in restricted fund balance of the General Fund.

Schedule of First 5 Revenues and Expenses: This schedule provides revenues and expenses for the First 5 Sacramento County Program.

NOTE 2 - EARLY RETIREMENT INCENTIVE PROGRAM

Education Code Section 14502 requires certain disclosure in the financial statements of districts which adopt Early Retirement Incentive Programs pursuant to Education Code Section 22714 and 44929. For the fiscal year ended June 30, 2022, the District did not adopt such a program.

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH STATE LAWS AND REGULATIONS

Audit Committee
San Juan Unified School District
Carmichael, California

Report on Compliance with State Laws and Regulations

Opinion on Compliance with State Laws and Regulations

We have audited San Juan Unified School District's (the "District") compliance with the types of compliance requirements described in the State of California's *2021-22 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (the "Audit Guide") applicable to the state laws and regulations listed below for the year ended June 30, 2022.

Description	Procedures Performed
Attendance	Yes
Teacher Certification and Misassignments	Yes
Kindergarten Continuance	Yes
Independent Study	Yes
Continuation Education	N/A, see reasoning
Instructional Time	Yes
Instructional Materials	Yes
Ratio of Administrative Employees to Teachers	Yes
Classroom Teacher Salaries	Yes
Early Retirement Incentive	N/A, see reasoning
Gann Limit Calculation	Yes
School Accountability Report Card	Yes
Juvenile Court Schools	N/A, see reasoning
Middle or Early College High Schools	N/A, see reasoning
K-3 Grade Span Adjustment	Yes
Transportation Maintenance of Effort	Yes
Apprenticeship: Related and Supplemental Instruction	Yes
Comprehensive School Safety Plan	Yes
District of Choice	N/A, see reasoning
California Clean Energy Jobs Act	N/A, see reasoning
After/Before School Education and Safety Program	Yes
Proper Expenditure of Education Protection Account Funds	Yes
Unduplicated Local Control Funding Formula Pupil Counts	Yes
Local Control and Accountability Plan	Yes
Independent Study – Course-Based	N/A, see reasoning
Immunizations	Yes
Educator Effectiveness	Yes

(Continued)

Expanded Learning Opportunities Grant (ELO-G)	Yes
Career Technical Education Incentive Grant	Yes
In Person Instruction Grant	Yes
Charter Schools – Attendance	Yes
Charter Schools – Mode of Instruction	N/A, see reasoning
Charter Schools – Nonclassroom-Based Instruction/Independent Study	Yes
Charter Schools – Determination of Funding for Nonclassroom-Based Instruction	Yes
Charter Schools – Charter School Facility Grant Program	N/A, see reasoning
Charter Schools - Annual Instructional Minutes-Classroom Based	N/A, see reasoning

The District did not meet the testing threshold for Continuation Education Program; therefore, we did not perform any procedures related to this program.

The District did not offer an Early Retirement Incentive Program; therefore, we did not perform any procedures related to this program.

The District did not have any Juvenile Court Schools, therefore, we did not perform any procedures related to Juvenile Court Schools.

The District did not have any Middle or Early College High Schools; therefore, we did not perform any procedures related to Middle or Early College High Schools.

The District did not elect to operate as a District of Choice; therefore, we did not perform any procedures related to District of Choice.

The District did not receive or expend California Clean Energy Jobs Act funds; therefore, we did not perform any procedures related to California Clean Energy Jobs Act.

The District did not offer an Independent Study - Course Based program; therefore, we did not perform any procedures related to this program.

The District did not operate a classroom-based Charter School; therefore, we did not perform any procedures relating to Mode of Instruction for charter schools or Annual Instructional Minutes - Classroom-Based for charter schools.

The District did not receive Charter School Facility Grant funding in the current year; therefore, we did not perform any procedures relating to the Charter School Facility Grant.

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, San Juan Unified School District complied, in all material respects, with the compliance requirements referred to above that are applicable to the state laws and regulations referred to above for the year ended June 30, 2022.

Basis for Qualified Opinion on Compliance with State Laws and Regulations

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting* (Audit Guide). Our responsibilities under those standards and the Audit Guide are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

As described in Finding 2022-002 in the accompanying Schedule of Audit Findings and Questioned Costs, San Juan Unified School District did not comply with the requirements regarding Attendance. Compliance with such requirements is necessary, in our opinion, for San Juan Unified School District to comply with the requirements applicable to the state laws and regulations referred to above.

Other Matter

San Juan Unified School District's responses to the noncompliance finding identified in our audit is included in the accompanying Schedule of Audit Findings and Questioned Costs. San Juan Unified School District's response was not subjected to the auditing procedures applied in the audit of State Compliance and, accordingly, we express no opinion on it.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's government programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Audit Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the government program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Audit Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Audit Guide, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

(Continued)

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Purpose of this Report

The purpose of this report on compliance is solely to describe the scope of our testing of compliance and the results of that testing based on the requirements of the *2021-2022 Guide for Annual Audits of K-12 Local Education Agencies and State Compliance Reporting*. Accordingly, this report is not suitable for any other purpose.

Crowe LLP

Crowe LLP

Sacramento, California
December 1, 2022

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Audit Committee
San Juan Unified School District
Carmichael, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of San Juan Unified School District as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise San Juan Unified School District's basic financial statements, and have issued our report thereon dated December 1, 2022.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered San Juan Unified School District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of San Juan Unified School District's internal control. Accordingly, we do not express an opinion on the effectiveness of San Juan Unified School District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Audit Findings and Question Costs as item 2022-001 that we consider to be a material weakness.

(Continued)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether San Juan Unified School District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

District's Response to Finding

The District's response to the finding identified in our audit are described in the accompanying Schedule of Audit Findings and Questioned Costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Crowe LLP

Crowe LLP

Sacramento, California
December 1, 2022

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE FIRST 5 SACRAMENTO COUNTY PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH A PROGRAM-SPECIFIC AUDIT

Audit Committee
San Juan Unified School District
Carmichael, California

Report on Compliance

Opinion on First 5 Sacramento County Program

We have audited San Juan Unified School District's compliance with the types of compliance requirements described in the Program Guidelines for the First 5 Sacramento County Program that have a direct and material effect on the First 5 Sacramento County Program for the year ended June 30, 2022.

In our opinion, San Juan Unified School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its First 5 Sacramento County Program for the year ended June 30, 2022.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the First 5 Sacramento County Program.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the First 5 Sacramento County Program Guidelines will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of the government program as a whole.

(Continued)

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the First 5 Sacramento County Program Guidelines, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the First 5 Sacramento County Program Guidelines, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of the First 5 Sacramento County Program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of the First 5 Sacramento County Program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of the First 5 Sacramento County Program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of First 5 Sacramento County Program Guidelines. Accordingly, this report is not suitable for any other purpose.

Crowe LLP

Crowe LLP

Sacramento, California
December 1, 2022

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AS REQUIRED BY THE UNIFORM GUIDANCE

Audit Committee
San Juan Unified School District
Carmichael, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited San Juan Unified School District's compliance with the types of compliance requirements identified as subject to audit in the OMB Compliance Supplement that could have a direct and material effect on each of San Juan Unified School District's major federal programs for the year ended June 30, 2022. San Juan Unified School District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, San Juan Unified School District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of San Juan Unified School District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of San Juan Unified School District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to San Juan Unified School District's federal programs.

(Continued)

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on San Juan Unified School District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about San Juan Unified School District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.

- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding San Juan Unified School District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of San Juan Unified School District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of San Juan Unified School District's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

(Continued)

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Crowe LLP

Crowe LLP

Sacramento, California
December 1, 2022

FINDINGS AND RECOMMENDATIONS

SECTION I - SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued:	Umodified		
Internal control over financial reporting:			
Material weakness(es) identified?	X Yes	____ No	
Significant deficiency(ies) identified not considered to be material weakness(es)?	____ Yes	X None reported	
Noncompliance material to financial statements noted?	____ Yes	X No	

FEDERAL AWARDS

Internal control over major programs:			
Material weakness(es) identified?	____ Yes	X No	
Significant deficiency(ies) identified not considered to be material weakness(es)?	____ Yes	X None reported	
Type of auditors' report issued on compliance for major programs:	Unmodified		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	____ Yes	X No	

Identification of major programs:

AL Numbers	Name of Federal Program or Cluster
84.425,84.425C,84.425U	COVID-19: Education Stabilization Fund (ESF) Programs
10.555	Child Nutrition Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	$ 3,000,000		
Auditee qualified as low-risk auditee?	X Yes	____ No	

STATE AWARDS

Type of auditors' report issued on compliance for state programs:	Qualified

(Continued)

SECTION II - FINANCIAL STATEMENT FINDINGS

2022-001 MATERIAL WEAKNESS – REVENUE RECOGNITION (30000)

Criteria: The District received more cash than entitled for LCFF, which is a liability as of June 30, 2022.

Condition: LCFF revenue was recorded by the District in the 2021-22 fiscal year due to a low EPA percentage throughout the year, however, at year end, it was adjusted to a much higher rate and the District did not properly accrue for the LCFF overpayment on June 30, 2022.

Effect: Understatement of accounts payable in the General Fund as of June 30, 2022. Overstatement of LCFF Revenue in the General Fund as of June 30, 2022.

Cause: The District did not appropriately record accounts payable.

Fiscal Impact: Understatement of accounts payable and overstatement of LCFF revenue in the General Fund by $20,602,253.

Recommendation: The District should ensure controls over revenue recognition are sufficient to require proper accruals are recorded when cash received in excess of apportionment has occurred.

Views of Responsible Officials: The District has implemented controls to ensure revenue and other accounts are properly accrued for at year end.

(Continued)

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.

(Continued)

SECTION IV - STATE AWARD FINDINGS AND QUESTIONED COSTS

2022-002 DEFICIENCY – ATTENDANCE REPORTING (10000)

Criteria: State compliance Attendance requires school sites to correctly mark students absent to ensure they are not included in ADA reported to the California Department of Education.

Condition: While performing absence testing at Barrett Middle School, we identified 1 out of 26 absences selected for testing, a student that was initially marked absent by all of their teachers was then marked present by administrative staff.

Effect: The District is not in compliance with Attendance Reporting requirements for the year ended June 30, 2022.

Cause: The school site did not establish and follow adequate internal control procedures.

Fiscal Impact: Fiscal impact was not calculated as the total overstatement of ADA was 0.01.

Recommendation: We recommend that the school site implements and adheres to internal controls to ensure the accuracy of ADA reported.

Views of Responsible Officials: District management concurs with our recommendation.

STATUS OF PRIOR YEAR FINDINGS AND RECOMMENDATIONS

2021-001 DEFICIENCY – SCHOOL ACCOUNTABILITY REPORT CARD (72000)

Condition: For three school sites, facility condition attributes as identified on the school accountability report card were not consistent with the information on the Facility Inspection Tool (FIT).

Recommendation: The District should ensure the school accountability report cards are completed appropriately based on the information of the most recent Facility Inspection Tool, and the quarterly Williams complaint procedures and reporting.

Current Status: Resolved, no findings in the current year.

District Explanation if Not Implemented: Not Applicable.

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: K-2

MEETING DATE: 12/13/2022

SUBJECT: Budget Financial Status Report
2022-23 First Interim Report

CHECK ONE:
For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

DEPARTMENT: Fiscal Services

ACTION REQUESTED:
The superintendent is recommending that the board review and approve the 2022-2023 First Interim Report.

RATIONALE/BACKGROUND:
The San Juan Unified School District is certifying the 2022-2023 First Interim Financial Report as **Positive**, with the understanding of the fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

The First Interim Report reflects actual revenue and expenditures through October 31, 2022, forecasts the remainder of the 2022-2023 fiscal year and provides a multiyear budget projection for 2023-2024 and 2024-2025.

Revenue assumptions used in the multiyear projections are based on projections from the Department of Finance.

The governor is scheduled to propose his 2023-2024 budget in January 2023.

ATTACHMENT(S):
A: First Interim Budget Book, Executive Summary PowerPoint

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Budget Adoption: 06/14/2022
Unaudited Actuals and 2022-2023 Budget Revisions: 09/13/2022
Superintendent's Cabinet: 12/05/2022

FISCAL IMPACT:
Current Budget: $ N/A
Additional Budget: $ N/A
Funding Source: N/A
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☐ Ongoing ☐

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A

Strategic Plan: N/A

PREPARED BY: Kristi Blandford, Director Fiscal Services
Jennifer Stahlheber, Chief Financial Officer

APPROVED BY: Kent Kern, Superintendent of Schools

San Juan Unified School District

2022-23 FIRST INTERIM REPORT

WITH MULTI-YEAR PROJECTIONS
POSITIVE CERTIFICATION

Presented to the Board of Education
December 13, 2022





3738 Walnut Avenue
Carmichael, CA 95608
www.sanjuan.edu

SAN JUAN UNIFIED SCHOOL DISTRICT
2022-23 First Interim
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GOVERNANCE BOARD



Michael McKibbin, Ed.D. Saul Hernandez Pam Costa Zima Creason Paula Villescaz Kent Kern

DOCUMENT PREPARATION

Jennifer Stahlheber
Chief Financial Officer

Kristi Blandford
Director, Fiscal Services

Barbara Gross
Manager, Fiscal Services

Pattie Colvin
Manager, Fiscal Services

Deryn Campbell
Associate Budget Analyst

Sharon Rew
Position Control Specialist

Dina Geiss
Coordinator, Training and Support

Laura Longo
Administrative Assistant

Entire Fiscal Services Staff

OVERVIEW AND INTRODUCTION

FINANCIAL OVERVIEW

The San Juan Unified School District financial status is comprised of three major components: (1) Fund Balance (Ending and Beginning Balance); (2) Revenues; and (3) Expenditures. Estimates in the First Interim Report are based on actual activity through October 31, 2022. The district certifies this report as **Positive**. The Second Interim Report will be presented in March 2023.

DISTRICT MISSION

We empower all in our inclusive learning community to contribute and thrive in a radically evolving world.

SHARED VALUES

We value:

- **Inclusivity**
  We commit to cultivating an inclusive community of belonging with genuine respect for diverse cultures, identities and abilities.

- **Real World Knowledge**
  We commit to creating enviroments and providing experiences that build and apply relevant skills and knowledge for the real world.

- **Voice**
  We commit to hearing all voices, acknowledging, validating, and responding as we continuously grow together as a community.

- **Social and Emotional Intelligence**
  We commit to creating a culture that embraces, teaches, models and applies social and emotional intelligence in all interactions with all stakeholders.

- **Perseverance**
  We commit to creating a learning atmosphere that models and instills perseverance through adversity and encourages risk taking.

CORE COMMITMENTS

- Prioritize resources to close achievement gaps, improve teaching and learning, recruit and retain high quality employees and help all students reach their potential.
- Provide sound fiscal stewardship of community resources.
- Build trust by sharing useful, transparent fiscal information.
- Adopt a budget that consistently balances on-going revenues and expenditures to avoid a structural deficit.
- Preserve an ending fund balance that ensures integrity and stability of the district.

CORE MESSAGES

- The economy has experienced inflation rates not seen in decades and the Federal Reserve has taken measures to cool down the economy by rapidly increasing interest rates. As indicators offer warning signs of a potential recession, within two years we may see changes on the horizon that would impact state funding.
- The final state budget included one-time funds of $3.3B and a Public School System Stabilization Account (PSSSA), or prop 98 rainy day fund, deposit in the amount of $2.2B. Combined these two items provide $5.5B in funding that the state could use to mitigate revenue receipts that fall below budget projections for the 2022-23 Fiscal Year.
- The use of one-time funds will be strategic as we look to balance our budget while considering short- and long-term needs.
- The district will continue to exercise caution and flexibility in long-term fiscal planning. The budget will support on-going expenditures with on-going revenues and meet the requirements of a positive certification.

SACRAMENTO COUNTY OFFICE OF EDUCATION (SCOE)

The Sacramento County Office of Education (SCOE) reviews all district budgets and interim budget reports. SCOE has an oversight obligation to monitor the district's long-term fiscal health as prescribed in AB 1200. SCOE has provided the following guidance:

- The level of LCFF funding is subject to economic conditions as well as political decisions by the governor and legislature.
- Re-evaluate spending priorities to address student achievement and begin new initiatives only if long-term solvency can be maintained (avoid cycles of additions and reductions).
- Exercise caution and maintain flexibility in collective bargaining process. Neighboring districts have widely divergent levels of funding. Consider increases to pension rates, rising health care costs, and the implementation of the Affordable Care Act (ACA).
- Maintain reserves much greater than the minimum requirement.
- Support on-going expenditures with on-going revenues.

2022-23 REVISED BUDGET

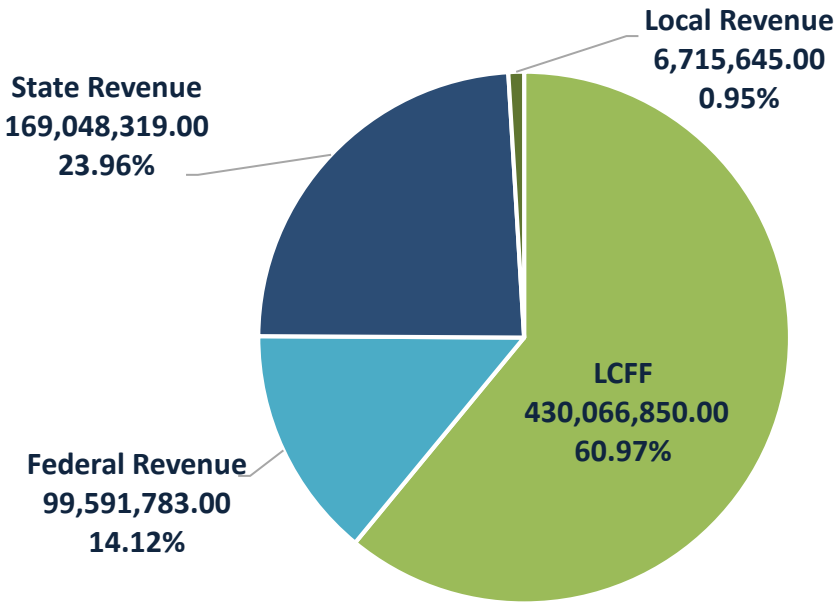
GENERAL FUND SUMMARY REVENUES - UNRESTRICTED

Unrestricted	45 Day Budget Projections	1ST Interim Projections
LCFF	$422,718,205	$427,904,461
Federal Revenue	0	0
Other State	9,531,194	9,661,572
Other Local	1,473,821	1,649,554
Total Revenue	**$433,723,220**	**$439,215,587**

GENERAL FUND SUMMARY REVENUES - RESTRICTED

Restricted	45 Day Budget Projections	1st Interim Projections
LCFF	$2,061,615	$2,162,389
Federal Revenue	100,599,595	99,591,783
Other State	160,615,737	159,386,747
Other Local	4,545,896	5,066,091
Total Revenue	**$267,822,843**	**$266,207,010**

GENERAL FUND SUMMARY – Total Revenues $705,422,597



2022-23 REVISED BUDGET

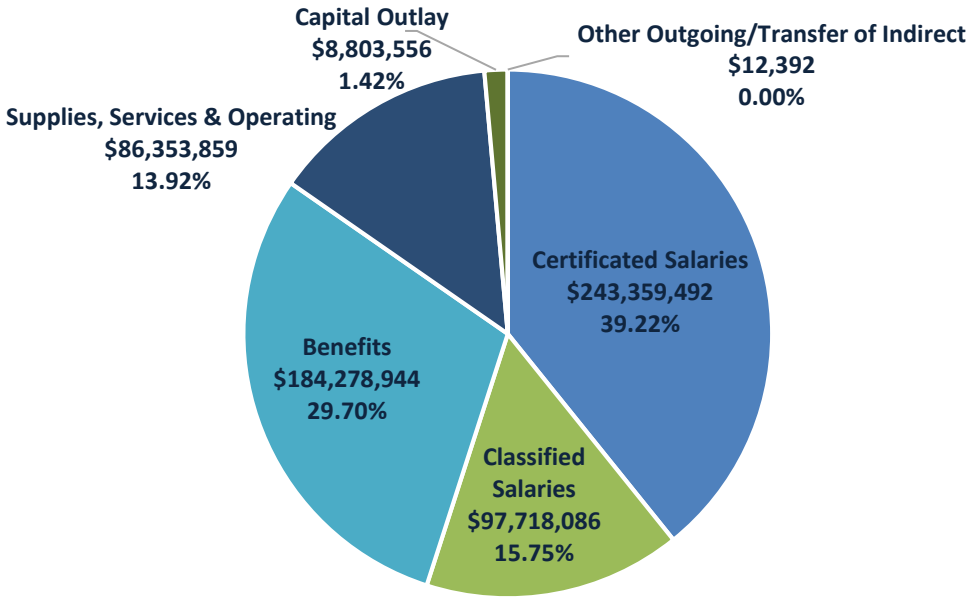
GENERAL FUND SUMMARY EXPENDITURES - UNRESTRICTED

Unrestricted	45 Day Budget Projections	1ST Interim Projections
Certificated Salaries	$164,563,587	$177,241,304
Classified Salaries	44,865,834	47,789,655
Benefits	101,601,116	101,897,492
Supplies, Services & Operating	32,177,453	33,128,148
Capital Outlay	5,588,364	5,451,197
Other Outgo & Transfer of Indirect Costs	(6,015,098)	(6,211,273)
Total Revenue	**$342,781,256**	**$359,296,523**

GENERAL FUND SUMMARY EXEPNDITURES - RESTRICTED

Restricted	45 Day Budget Projections	1ST Interim Projections
Certificated Salaries	$59,740,108	$66,118,188
Classified Salaries	45,052,873	49,928,431
Benefits	81,556,575	82,381,452
Supplies, Services & Operating	54,414,448	53,225,711
Capital Outlay	3,629,881	3,352,359
Other Outgo & Transfer of Indirect Costs	6,161,021	6,225,665
Total Revenue	**$250,554,906**	**$261,229,806**

GENERAL FUND SUMMARY – Total Expenditures $620,526,329



GENERAL FUND SUMMARY – COMBINED

Unrestricted/Restricted	45 Day Revision	1st Interim Projections
Total Revenues	**$701,546,063**	**705,423,597**
Total Expenditures & Other Financing Sources/Uses	**599,740,775**	**626,931,942**
Increase/(Decrease) Fund Balance	101,805,288	78,491,655
Beginning Fund Balance	129,074,884	149,318,514
Ending Fund Balance (EFB)	**$230,880,172**	**227,810,169**
Components of EFB		
Restricted	$111,116,715	$113,759,611
Committed	28,985,784	40,596,587
Assigned	1,500,000	897,676
Reserve for Economic Uncertainty (REU) 2%	11,994,816	12,538,639
Unassigned Fund Balance	$77,309,857	$60,017,656
Total Fund Balance vs. Expenditures	**38.91%**	**36.34%**
Total Unassigned Fund Balance vs. Expenditures	**12.89%**	**9.57%**

ALL FUNDS

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental	8,566,057	39,933,784	40,435,978	(7,276)	-509,470	8,056,587
Base/Other	87,072,586	399,281,803	318,860,545	(61,257,727)	19,163,531	106,236,117
Total Unrestricted	95,638,643	439,215,587	359,296,523	(61,265,003)	18,654,061	114,292,704
Total Restricted	53,679,871	266,207,010	261,229,806	54,860,390	59,837,594	113,517,465
General Fund	**149,318,514**	**705,422,597**	**620,526,329**	**-6,404,613**	**78,491,655**	**227,810,169**
ASB	2,044,845	1,851,171	1,851,171	0	0	2,044,845
Charter School	727,754	3,273,958	2,916,651	(255,937)	101,370	829,124
SPED (SELPA)	0	6,190,626	6,190,626	0	0	0
Adult Education	2,136,463	4,268,857	4,263,510	(99,347)	(94,000)	2,042,463
Child Development	3,606,212	27,342,308	32,560,790	2,724,599	(2,493,883)	1,112,329
Cafeteria	7,020,462	25,238,232	21,644,039	(8,455)	3,585,738	10,606,200
Deferred Maintenance	2,675,243	8,500	2,927,457	2,000,000	(918,957)	1,756,286
Special Revenue	**18,210,979**	**68,173,652**	**72,354,244**	**4,360,860**	**180,268**	**18,391,247**
Building	227,178,852	2,282,963	144,671,032	5,417,085	(136,970,984)	90,207,868
Capital Facilities	7,694,581	3,015,000	115,000	(5,000,000)	(2,100,000)	5,594,581
Bond Interest & Redemption	101,181,055	80,557,900	88,234,983	0	(7,677,083)	93,503,972
Capital Projects	**336,054,488**	**85,855,863**	**233,021,015**	**417,085**	**(146,748,067)**	**189,306,421**
Self-insurance	**44,779,637**	**23,239,500**	**27,234,027**	**1,626,668**	**(2,367,859)**	**42,411,778**
TOTAL	**548,363,619**	**882,691,612**	**953,135,615**	**-**	**(70,444,003)**	**477,919,616**

2022-24 MULTI-YEAR PROJECTIONS

The district primarily uses estimates from the Department of Finance (DOF) to project LCFF revenue growth in 2022-23 through 2024-25. The district Operations Department provides enrollment estimates, which are used to calculate Average Daily Attendance (ADA), the basis of state funding. Operating costs for future years are projected using historical patterns, statistical probabilities, and projected cost of living adjustments (COLA's). Significant expenditure assumptions include salaries, seniority and retirement of employees, healthcare and other benefit costs, public pension plans (STRS and PERS), utilities, property, and liability insurance, etc.

PLANNING FACTORS

The district used the following planning factors to build budget projections for 2022-23, 2023-24 and 2024-25.

	2022-23	2023-24	2024-25
Funded ADA	36,959.98	35,966.72	35,534.89
COLA (DOF)	13.26%*	5.38%	4.02%
STRS Employer Rate	19.10%	19.10%	19.10%
PERS Employer Rate	25.37%	25.20%	24.60%
California CPI	5.75%	2.58%	2.20%
Lottery – Unrestricted per ADA	$170	$170	$170
Lottery – Restricted per ADA	$67	$67	$67
Mandate Block Grant - K-8 per ADA	$34.94	$36.82	$38.30
Mandate Block Grant - 9-12 per ADA	$67.31	$70.93	$73.78
Unemployment Insurance Rate	0.50%	0.20%	0.20%

* Includes DOF COLA of 6.56% plus augmented COLA of 6.70%

MULTI-YEAR PROJECTIONS (MYP) - General Fund Combined

	2022-23	2023-24	2024-25
Total Revenues	**$705,423,597**	**$634,574,857**	**$587,926,652**
Total Expenditures	**626,931,942**	**615,327,767**	**569,291,974**
Increase/(Decrease) Fund Balance	78,491,655	19,247,090	18,634,678
Beginning Fund Balance	149,318,514	227,810,169	247,057,259
Ending Fund Balance (EFB)	**227,810,169**	**247,057,259**	**265,691,937**
Components of EFB			
Restricted	$113,759,611	$119,442,025	$121,362,904
Committed	40,596,587	38,018,546	34,092,289
Reserve for Economic Uncertainty-2%	12,538,639	12,306,555	11,385,839
Assigned Fund balance	897,676	0	0
Unassigned Fund Balance	$60,017,655	$77,290,132	$98,850,904
Total Fund Balance vs. Expenditures	**36.43%**	**40.15%**	**46.67%**
Unassigned Fund Balance vs. Expenditures	**9.57%**	**12.56%**	**17.36%**

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

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

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

_____ QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

_____ NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Kristi Blandford Telephone: 916-971-7268

Title: Director of Fiscal Services E-mail: kristi.blandford@sanjuan.edu

Criteria and Standards Review Summary

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

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

S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than $20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			**No**	**Yes**
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
		• Classified? (Section S8B, Line 3)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			**No**	**Yes**
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	407,928,509.00	407,928,509.00	83,131,747.30	427,904,461.00	19,975,952.00	4.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,531,194.00	9,531,194.00	778,884.52	9,661,572.00	130,378.00	1.4%
4) Other Local Revenue		8600-8799	1,473,821.00	1,473,821.00	(193,308.23)	1,649,554.00	175,733.00	11.9%
5) TOTAL, REVENUES			418,933,524.00	418,933,524.00	83,717,323.59	439,215,587.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	164,563,587.00	164,563,587.00	42,681,735.25	177,241,304.00	(12,677,717.00)	-7.7%
2) Classified Salaries		2000-2999	44,865,834.00	44,865,834.00	12,886,415.99	47,789,655.00	(2,923,821.00)	-6.5%
3) Employee Benefits		3000-3999	101,601,116.00	101,601,116.00	23,132,363.26	101,897,492.00	(296,376.00)	-0.3%
4) Books and Supplies		4000-4999	7,059,578.00	7,059,578.00	1,361,275.29	7,387,766.00	(328,188.00)	-4.6%
5) Services and Other Operating Expenditures		5000-5999	25,535,922.00	25,535,922.00	6,003,979.47	25,740,382.00	(204,460.00)	-0.8%
6) Capital Outlay		6000-6999	3,005,619.00	3,005,619.00	46,847.36	5,451,197.00	(2,445,578.00)	-81.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,058,178.00	1,058,178.00	391,754.28	1,233,733.00	(175,555.00)	-16.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,248,831.00)	(7,248,831.00)	(434,566.35)	(7,445,006.00)	196,175.00	-2.7%
9) TOTAL, EXPENDITURES			340,441,003.00	340,441,003.00	86,069,804.55	359,296,523.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			78,492,521.00	78,492,521.00	(2,352,480.96)	79,919,064.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
b) Transfers Out		7600-7629	1,676,777.00	1,676,777.00	50,109.00	1,676,777.00	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	(56,236,964.00)	(56,236,964.00)	(2,487,813.00)	(59,589,226.00)	(3,352,262.00)	6.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(57,912,741.00)	(57,912,741.00)	(2,537,922.00)	(61,265,003.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,579,780.00	20,579,780.00	(4,890,402.96)	18,654,061.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	116,240,896.18	116,240,896.18		116,240,896.18	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)			116,240,896.18	116,240,896.18		116,240,896.18		
d) Other Restatements		9795	(20,602,253.00)	(20,602,253.00)		(20,602,253.00)	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,638,643.18	95,638,643.18		95,638,643.18		
2) Ending Balance, June 30 (E + F1e)			116,218,423.18	116,218,423.18		114,292,704.18		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	205,000.00	205,000.00		205,000.00		
Stores		9712	37,146.33	37,146.33		37,146.33		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	28,958,784.00	28,958,784.00		40,596,587.29		
Bus Replacement Plan	0000	9760	*10,000,000.00*					
Technology Device Refresh and Enhancements	0000	9760	*10,000,000.00*					
Carryover unspent 2021-22 Supplemental Grants	0000	9760	*3,958,784.00*					
Textbook Adoptions	0000	9760	*5,000,000.00*					
Bus Replacement	0000	9760		*10,000,000.00*				
Technology Device Refresh and Enhancements	0000	9760		*10,000,000.00*				
Carryover unspent 2021-22 Supplemental Grants	0000	9760		*3,958,784.00*				
Textbook Adoptions	0000	9760		*5,000,000.00*				
Bus Replacement	0000	9760				*12,540,000.00*		
Technology Device Refresh and Enhancements	0000	9760				*10,000,000.00*		
Carryover Unspent Supplemental Grants	0000	9760				*8,056,587.29*		
Textbook Adoptions	0000	9760				*10,000,000.00*		
d) Assigned								
Other Assignments		9780	1,500,000.00	1,500,000.00		897,676.00		
ERP Implementation	0000	9780	*1,500,000.00*					
ERP Implementation	0000	9780		*1,500,000.00*				
ERP Implementation	0000	9780				*897,676.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,948,030.00	11,948,030.00		12,538,638.84		
Unassigned/Unappropriated Amount		9790	73,569,462.85	73,569,462.85		60,017,655.72		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	215,749,832.00	215,749,832.00	64,715,682.00	220,557,622.00	4,807,790.00	2.2%
Education Protection Account State Aid - Current Year		8012	94,531,648.00	94,531,648.00	25,869,581.00	102,015,712.00	7,484,064.00	7.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	834,837.00	834,837.00	0.00	815,739.00	(19,098.00)	-2.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	101,373,645.00	101,373,645.00	0.00	109,246,711.00	7,873,066.00	7.8%
Unsecured Roll Taxes		8042	3,471,494.00	3,471,494.00	(14.36)	3,270,219.00	(201,275.00)	-5.8%
Prior Years' Taxes		8043	1,023,172.00	1,023,172.00	0.00	681,465.00	(341,707.00)	-33.4%
Supplemental Taxes		8044	3,777,165.00	3,777,165.00	0.00	4,501,091.00	723,926.00	19.2%
Education Revenue Augmentation Fund (ERAF)		8045	15,824,771.00	15,824,771.00	(7.61)	17,240,222.00	1,415,451.00	8.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	230,259.00	230,259.00	0.00	196,757.00	(33,502.00)	-14.5%
Penalties and Interest from Delinquent Taxes		8048	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)
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	28,436.00	28,436.00	627.27	33,427.00	4,991.00	17.6%
Less: Non-LCFF								
(50%) Adjustment		8089	(14,218.00)	(14,218.00)	0.00	(16,714.00)	(2,496.00)	17.6%
Subtotal, LCFF Sources			436,831,041.00	436,831,041.00	90,585,868.30	458,542,251.00	21,711,210.00	5.0%
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	(28,902,532.00)	(28,902,532.00)	(7,454,121.00)	(30,637,790.00)	(1,735,258.00)	6.0%
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			407,928,509.00	407,928,509.00	83,131,747.30	427,904,461.00	19,975,952.00	4.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						

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 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	1,625,293.00	1,625,293.00	0.00	1,544,284.00	(81,009.00)	-5.0%
Lottery - Unrestricted and Instructional Materials		8560	5,705,901.00	5,705,901.00	778,884.52	6,005,062.00	299,161.00	5.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	2,200,000.00	2,200,000.00	0.00	2,112,226.00	(87,774.00)	-4.0%
TOTAL, OTHER STATE REVENUE			9,531,194.00	9,531,194.00	778,884.52	9,661,572.00	130,378.00	1.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500,000.00	500,000.00	0.00	500,000.00	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)
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	37,938.00	37,938.00	0.00	37,938.00	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	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	11,500.00	11,500.00	0.00	11,500.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	904,383.00	904,383.00	(193,308.23)	1,080,116.00	175,733.00	19.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,473,821.00	1,473,821.00	(193,308.23)	1,649,554.00	175,733.00	11.9%
TOTAL, REVENUES			418,933,524.00	418,933,524.00	83,717,323.59	439,215,587.00	20,282,063.00	4.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	134,311,760.00	134,311,760.00	33,793,767.76	144,111,555.00	(9,799,795.00)	-7.3%
Certificated Pupil Support Salaries		1200	9,097,573.00	9,097,573.00	2,271,375.69	9,818,265.00	(720,692.00)	-7.9%
Certificated Supervisors' and Administrators' Salaries		1300	17,336,522.00	17,336,522.00	5,724,360.41	19,339,791.00	(2,003,269.00)	-11.6%
Other Certificated Salaries		1900	3,817,732.00	3,817,732.00	892,231.39	3,971,693.00	(153,961.00)	-4.0%
TOTAL, CERTIFICATED SALARIES			164,563,587.00	164,563,587.00	42,681,735.25	177,241,304.00	(12,677,717.00)	-7.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,895,747.00	1,895,747.00	310,475.30	2,221,445.00	(325,698.00)	-17.2%
Classified Support Salaries		2200	19,620,938.00	19,620,938.00	5,654,764.27	20,706,841.00	(1,085,903.00)	-5.5%
Classified Supervisors' and Administrators' Salaries		2300	5,413,245.00	5,413,245.00	1,772,589.15	5,843,154.00	(429,909.00)	-7.9%
Clerical, Technical and Office Salaries		2400	16,591,774.00	16,591,774.00	5,018,130.54	17,724,998.00	(1,133,224.00)	-6.8%
Other Classified Salaries		2900	1,344,130.00	1,344,130.00	130,456.73	1,293,217.00	50,913.00	3.8%
TOTAL, CLASSIFIED SALARIES			44,865,834.00	44,865,834.00	12,886,415.99	47,789,655.00	(2,923,821.00)	-6.5%
EMPLOYEE BENEFITS								

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)
STRS		3101-3102	30,820,513.00	30,820,513.00	7,973,421.21	33,196,904.00	(2,376,391.00)	-7.7%
PERS		3201-3202	11,574,903.00	11,574,903.00	3,245,760.10	12,199,238.00	(624,335.00)	-5.4%
OASDI/Medicare/Alternative		3301-3302	5,918,614.00	5,918,614.00	1,592,458.89	6,371,229.00	(452,615.00)	-7.6%
Health and Welfare Benefits		3401-3402	42,343,398.00	42,343,398.00	7,277,294.74	37,808,410.00	4,534,988.00	10.7%
Unemployment Insurance		3501-3502	1,048,028.00	1,048,028.00	278,167.49	1,124,557.00	(76,529.00)	-7.3%
Workers' Compensation		3601-3602	3,412,771.00	3,412,771.00	899,784.20	3,647,050.00	(234,279.00)	-6.9%
OPEB, Allocated		3701-3702	4,191,940.00	4,191,940.00	1,138,462.30	4,535,537.00	(343,597.00)	-8.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,290,949.00	2,290,949.00	727,014.33	3,014,567.00	(723,618.00)	-31.6%
TOTAL, EMPLOYEE BENEFITS			101,601,116.00	101,601,116.00	23,132,363.26	101,897,492.00	(296,376.00)	-0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	406,653.00	406,653.00	57,912.89	413,646.00	(6,993.00)	-1.7%
Materials and Supplies		4300	6,169,445.00	6,169,445.00	1,156,724.46	6,400,456.00	(231,011.00)	-3.7%
Noncapitalized Equipment		4400	473,480.00	473,480.00	146,486.38	563,512.00	(90,032.00)	-19.0%
Food		4700	10,000.00	10,000.00	151.56	10,152.00	(152.00)	-1.5%
TOTAL, BOOKS AND SUPPLIES			7,059,578.00	7,059,578.00	1,361,275.29	7,387,766.00	(328,188.00)	-4.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	307,720.00	307,720.00	71,394.32	317,298.00	(9,578.00)	-3.1%
Travel and Conferences		5200	730,939.00	730,939.00	118,168.75	698,277.00	32,662.00	4.5%
Dues and Memberships		5300	158,736.00	158,736.00	158,787.43	214,576.00	(55,840.00)	-35.2%
Insurance		5400-5450	3,626,081.00	3,626,081.00	7,396.72	3,669,356.00	(43,275.00)	-1.2%
Operations and Housekeeping Services		5500	8,765,366.00	8,765,366.00	2,368,158.80	8,765,366.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	914,858.00	914,858.00	252,205.56	1,268,911.00	(354,053.00)	-38.7%
Transfers of Direct Costs		5710	(681,012.00)	(681,012.00)	(568,129.48)	(814,578.00)	133,566.00	-19.6%
Transfers of Direct Costs - Interfund		5750	(1,920,810.00)	(1,920,810.00)	(1,445,389.85)	(1,903,648.00)	(17,162.00)	0.9%
Professional/Consulting Services and Operating Expenditures		5800	12,220,987.00	12,220,987.00	4,770,569.83	11,982,153.00	238,834.00	2.0%
Communications		5900	1,413,057.00	1,413,057.00	270,817.39	1,542,671.00	(129,614.00)	-9.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,535,922.00	25,535,922.00	6,003,979.47	25,740,382.00	(204,460.00)	-0.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	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	2,893,486.00	2,893,486.00	27,170.36	5,388,458.00	(2,494,972.00)	-86.2%
Equipment Replacement		6500	112,133.00	112,133.00	19,677.00	62,739.00	49,394.00	44.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,005,619.00	3,005,619.00	46,847.36	5,451,197.00	(2,445,578.00)	-81.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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	758,185.00	758,185.00	241,344.00	933,740.00	(175,555.00)	-23.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	9,849.00	9,849.00	6,307.47	9,849.00	0.00	0.0%
Other Debt Service - Principal		7439	290,144.00	290,144.00	144,102.81	290,144.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,058,178.00	1,058,178.00	391,754.28	1,233,733.00	(175,555.00)	-16.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(6,053,617.00)	(6,053,617.00)	(252,230.55)	(6,116,270.00)	62,653.00	-1.0%
Transfers of Indirect Costs - Interfund		7350	(1,195,214.00)	(1,195,214.00)	(182,335.80)	(1,328,736.00)	133,522.00	-11.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,248,831.00)	(7,248,831.00)	(434,566.35)	(7,445,006.00)	196,175.00	-2.7%
TOTAL, EXPENDITURES			340,441,003.00	340,441,003.00	86,069,804.55	359,296,523.00	(18,855,520.00)	-5.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,676,777.00	1,676,777.00	50,109.00	1,676,777.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,676,777.00	1,676,777.00	50,109.00	1,676,777.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								

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)
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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(56,236,964.00)	(56,236,964.00)	(2,487,813.00)	(59,589,226.00)	(3,352,262.00)	6.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(56,236,964.00)	(56,236,964.00)	(2,487,813.00)	(59,589,226.00)	(3,352,262.00)	6.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(57,912,741.00)	(57,912,741.00)	(2,537,922.00)	(61,265,003.00)	(3,352,262.00)	5.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,061,615.00	2,061,615.00	0.00	2,162,389.00	100,774.00	4.9%
2) Federal Revenue		8100-8299	100,599,595.00	100,599,595.00	45,055,759.53	99,591,783.00	(1,007,812.00)	-1.0%
3) Other State Revenue		8300-8599	82,242,190.00	82,242,190.00	23,534,527.28	159,386,747.00	77,144,557.00	93.8%
4) Other Local Revenue		8600-8799	4,545,896.00	4,545,896.00	1,121,082.05	5,066,091.00	520,195.00	11.4%
5) TOTAL, REVENUES			189,449,296.00	189,449,296.00	69,711,368.86	266,207,010.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	59,740,108.00	59,740,108.00	16,334,239.45	66,118,188.00	(6,378,080.00)	-10.7%
2) Classified Salaries		2000-2999	45,052,873.00	45,052,873.00	12,152,055.38	49,928,431.00	(4,875,558.00)	-10.8%
3) Employee Benefits		3000-3999	81,556,575.00	81,556,575.00	12,893,710.53	82,381,452.00	(824,877.00)	-1.0%
4) Books and Supplies		4000-4999	36,510,596.00	36,510,596.00	3,841,736.30	30,113,606.00	6,396,990.00	17.5%
5) Services and Other Operating Expenditures		5000-5999	17,903,852.00	17,903,852.00	4,766,874.28	23,112,105.00	(5,208,253.00)	-29.1%
6) Capital Outlay		6000-6999	3,629,881.00	3,629,881.00	939,686.40	3,352,359.00	277,522.00	7.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	107,404.00	107,404.00	0.00	107,404.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,053,617.00	6,053,617.00	252,230.55	6,116,261.00	(62,644.00)	-1.0%
9) TOTAL, EXPENDITURES			250,554,906.00	250,554,906.00	51,180,532.89	261,229,806.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(61,105,610.00)	(61,105,610.00)	18,530,835.97	4,977,204.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	4,728,836.00	4,728,836.00	2,004,237.00	4,728,836.00	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	56,236,964.00	56,236,964.00	2,487,813.00	59,589,226.00	3,352,262.00	6.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			51,508,128.00	51,508,128.00	483,576.00	54,860,390.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,597,482.00)	(9,597,482.00)	19,014,411.97	59,837,594.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	53,679,870.71	53,679,870.71		53,679,870.71	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)			53,679,870.71	53,679,870.71		53,679,870.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,679,870.71	53,679,870.71		53,679,870.71		
2) Ending Balance, June 30 (E + F1e)			44,082,388.71	44,082,388.71		113,517,464.71		
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	44,082,388.71	44,082,388.71		113,517,464.99		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(.28)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	2,061,615.00	2,061,615.00	0.00	2,162,389.00	100,774.00	4.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			2,061,615.00	2,061,615.00	0.00	2,162,389.00	100,774.00	4.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	11,344,579.00	11,344,579.00	0.00	11,719,088.00	374,509.00	3.3%
Special Education Discretionary Grants		8182	3,368,445.00	3,368,445.00	0.00	3,505,584.00	137,139.00	4.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	27,500.00	27,500.00	27,500.00	27,500.00	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	17,750,269.00	17,750,269.00	944,340.51	18,407,924.00	657,655.00	3.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,753,808.00	1,753,808.00	3,890.00	2,152,191.00	398,383.00	22.7%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	80,126.00	80,126.00	80,126.00	New
Title III, Part A, English Learner Program	4203	8290	770,211.00	770,211.00	108,779.00	911,296.00	141,085.00	18.3%
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	2,299,591.00	2,299,591.00	698,566.10	2,551,984.00	252,393.00	11.0%
Career and Technical Education	3500-3599	8290	476,673.00	476,673.00	0.00	476,673.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	62,808,519.00	62,808,519.00	43,192,557.92	59,759,417.00	(3,049,102.00)	-4.9%
TOTAL, FEDERAL REVENUE			100,599,595.00	100,599,595.00	45,055,759.53	99,591,783.00	(1,007,812.00)	-1.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	35,729,994.00	35,729,994.00	10,645,728.00	33,303,842.00	(2,426,152.00)	-6.8%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	2,275,359.00	2,275,359.00	430,476.97	2,366,701.00	91,342.00	4.0%
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	4,549,209.00	4,549,209.00	300,844.83	5,304,975.00	755,766.00	16.6%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,580,219.00	1,580,219.00	1,426,004.00	1,687,532.00	107,313.00	6.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	372,201.00	372,201.00	0.00	372,201.00	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	37,735,208.00	37,735,208.00	10,731,473.48	116,351,496.00	78,616,288.00	208.3%
TOTAL, OTHER STATE REVENUE			82,242,190.00	82,242,190.00	23,534,527.28	159,386,747.00	77,144,557.00	93.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	117,884.00	117,884.00	0.00	117,884.00	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	913,349.00	913,349.00	91,180.13	1,038,640.00	125,291.00	13.7%
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	3,182,633.00	3,182,633.00	1,029,901.92	3,577,537.00	394,904.00	12.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	332,030.00	332,030.00	0.00	332,030.00	0.00	0.0%
From County Offices	6500	8792	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)
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,545,896.00	4,545,896.00	1,121,082.05	5,066,091.00	520,195.00	11.4%
TOTAL, REVENUES			189,449,296.00	189,449,296.00	69,711,368.86	266,207,010.00	76,757,714.00	40.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	42,115,178.00	42,115,178.00	11,158,986.71	47,049,699.00	(4,934,521.00)	-11.7%
Certificated Pupil Support Salaries		1200	7,328,131.00	7,328,131.00	1,830,030.39	8,057,568.00	(729,437.00)	-10.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,986,812.00	3,986,812.00	1,398,328.87	4,088,784.00	(101,972.00)	-2.6%
Other Certificated Salaries		1900	6,309,987.00	6,309,987.00	1,946,893.48	6,922,137.00	(612,150.00)	-9.7%
TOTAL, CERTIFICATED SALARIES			59,740,108.00	59,740,108.00	16,334,239.45	66,118,188.00	(6,378,080.00)	-10.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	21,538,912.00	21,538,912.00	5,201,817.65	22,666,330.00	(1,127,418.00)	-5.2%
Classified Support Salaries		2200	12,639,342.00	12,639,342.00	3,603,270.51	13,868,851.00	(1,229,509.00)	-9.7%
Classified Supervisors' and Administrators' Salaries		2300	3,833,848.00	3,833,848.00	1,261,699.02	4,911,695.00	(1,077,847.00)	-28.1%
Clerical, Technical and Office Salaries		2400	2,034,792.00	2,034,792.00	653,455.05	2,213,110.00	(178,318.00)	-8.8%
Other Classified Salaries		2900	5,005,979.00	5,005,979.00	1,431,813.15	6,268,445.00	(1,262,466.00)	-25.2%
TOTAL, CLASSIFIED SALARIES			45,052,873.00	45,052,873.00	12,152,055.38	49,928,431.00	(4,875,558.00)	-10.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	31,950,446.00	31,950,446.00	2,765,123.06	33,044,501.00	(1,094,055.00)	-3.4%
PERS		3201-3202	12,063,643.00	12,063,643.00	3,063,943.07	12,757,923.00	(694,280.00)	-5.8%
OASDI/Medicare/Alternative		3301-3302	4,496,775.00	4,496,775.00	1,182,204.60	4,916,218.00	(419,443.00)	-9.3%
Health and Welfare Benefits		3401-3402	27,020,644.00	27,020,644.00	4,131,597.75	24,629,134.00	2,391,510.00	8.9%
Unemployment Insurance		3501-3502	523,215.00	523,215.00	142,503.86	593,832.00	(70,617.00)	-13.5%
Workers' Compensation		3601-3602	1,709,655.00	1,709,655.00	462,537.76	1,880,972.00	(171,317.00)	-10.0%
OPEB, Allocated		3701-3702	2,594,677.00	2,594,677.00	702,335.71	2,870,877.00	(276,200.00)	-10.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,197,520.00	1,197,520.00	443,464.72	1,687,995.00	(490,475.00)	-41.0%
TOTAL, EMPLOYEE BENEFITS			81,556,575.00	81,556,575.00	12,893,710.53	82,381,452.00	(824,877.00)	-1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	6,573,086.00	6,573,086.00	775,234.31	5,464,187.00	1,108,899.00	16.9%
Books and Other Reference Materials		4200	651,941.00	651,941.00	139,954.26	1,305,168.00	(653,227.00)	-100.2%
Materials and Supplies		4300	27,067,322.00	27,067,322.00	1,155,308.80	18,188,775.00	8,878,547.00	32.8%
Noncapitalized Equipment		4400	2,218,247.00	2,218,247.00	1,591,458.96	5,152,630.00	(2,934,383.00)	-132.3%
Food		4700	0.00	0.00	179,779.97	2,846.00	(2,846.00)	New
TOTAL, BOOKS AND SUPPLIES			36,510,596.00	36,510,596.00	3,841,736.30	30,113,606.00	6,396,990.00	17.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	11,148,196.00	11,148,196.00	1,129,826.42	11,264,765.00	(116,569.00)	-1.0%

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)
Travel and Conferences		5200	487,754.00	487,754.00	194,892.52	1,036,317.00	(548,563.00)	-112.5%
Dues and Memberships		5300	44,257.00	44,257.00	33,924.95	95,548.00	(51,291.00)	-115.9%
Insurance		5400-5450	0.00	0.00	0.00	175.00	(175.00)	New
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	419,483.00	419,483.00	75,964.63	300,706.00	118,777.00	28.3%
Transfers of Direct Costs		5710	681,012.00	681,012.00	568,129.48	814,578.00	(133,566.00)	-19.6%
Transfers of Direct Costs - Interfund		5750	(6,082,574.00)	(6,082,574.00)	(769,672.23)	(6,030,624.00)	(51,950.00)	0.9%
Professional/Consulting Services and Operating Expenditures		5800	11,029,022.00	11,029,022.00	3,479,122.00	15,410,141.00	(4,381,119.00)	-39.7%
Communications		5900	176,702.00	176,702.00	54,686.51	220,499.00	(43,797.00)	-24.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,903,852.00	17,903,852.00	4,766,874.28	23,112,105.00	(5,208,253.00)	-29.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,556,881.00	2,556,881.00	939,686.40	2,279,359.00	277,522.00	10.9%
Equipment Replacement		6500	73,000.00	73,000.00	0.00	73,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,629,881.00	3,629,881.00	939,686.40	3,352,359.00	277,522.00	7.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	107,404.00	107,404.00	0.00	107,404.00	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%
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%

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)
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)			107,404.00	107,404.00	0.00	107,404.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	6,053,617.00	6,053,617.00	252,230.55	6,116,261.00	(62,644.00)	-1.0%
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			6,053,617.00	6,053,617.00	252,230.55	6,116,261.00	(62,644.00)	-1.0%
TOTAL, EXPENDITURES			250,554,906.00	250,554,906.00	51,180,532.89	261,229,806.00	(10,674,900.00)	-4.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	2,724,599.00	2,724,599.00	0.00	2,724,599.00	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	2,004,237.00	2,004,237.00	2,004,237.00	2,004,237.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,728,836.00	4,728,836.00	2,004,237.00	4,728,836.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	56,236,964.00	56,236,964.00	2,487,813.00	59,589,226.00	3,352,262.00	6.0%

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)
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			56,236,964.00	56,236,964.00	2,487,813.00	59,589,226.00	3,352,262.00	6.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			51,508,128.00	51,508,128.00	483,576.00	54,860,390.00	(3,352,262.00)	-6.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	409,990,124.00	409,990,124.00	83,131,747.30	430,066,850.00	20,076,726.00	4.9%
2) Federal Revenue		8100-8299	100,599,595.00	100,599,595.00	45,055,759.53	99,591,783.00	(1,007,812.00)	-1.0%
3) Other State Revenue		8300-8599	91,773,384.00	91,773,384.00	24,313,411.80	169,048,319.00	77,274,935.00	84.2%
4) Other Local Revenue		8600-8799	6,019,717.00	6,019,717.00	927,773.82	6,715,645.00	695,928.00	11.6%
5) TOTAL, REVENUES			608,382,820.00	608,382,820.00	153,428,692.45	705,422,597.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	224,303,695.00	224,303,695.00	59,015,974.70	243,359,492.00	(19,055,797.00)	-8.5%
2) Classified Salaries		2000-2999	89,918,707.00	89,918,707.00	25,038,471.37	97,718,086.00	(7,799,379.00)	-8.7%
3) Employee Benefits		3000-3999	183,157,691.00	183,157,691.00	36,026,073.79	184,278,944.00	(1,121,253.00)	-0.6%
4) Books and Supplies		4000-4999	43,570,174.00	43,570,174.00	5,203,011.59	37,501,372.00	6,068,802.00	13.9%
5) Services and Other Operating Expenditures		5000-5999	43,439,774.00	43,439,774.00	10,770,853.75	48,852,487.00	(5,412,713.00)	-12.5%
6) Capital Outlay		6000-6999	6,635,500.00	6,635,500.00	986,533.76	8,803,556.00	(2,168,056.00)	-32.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,165,582.00	1,165,582.00	391,754.28	1,341,137.00	(175,555.00)	-15.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,195,214.00)	(1,195,214.00)	(182,335.80)	(1,328,745.00)	133,531.00	-11.2%
9) TOTAL, EXPENDITURES			590,995,909.00	590,995,909.00	137,250,337.44	620,526,329.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,386,911.00	17,386,911.00	16,178,355.01	84,896,268.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
b) Transfers Out		7600-7629	6,405,613.00	6,405,613.00	2,054,346.00	6,405,613.00	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			(6,404,613.00)	(6,404,613.00)	(2,054,346.00)	(6,404,613.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,982,298.00	10,982,298.00	14,124,009.01	78,491,655.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	169,920,766.89	169,920,766.89		169,920,766.89	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)			169,920,766.89	169,920,766.89		169,920,766.89		
d) Other Restatements		9795	(20,602,253.00)	(20,602,253.00)		(20,602,253.00)	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			149,318,513.89	149,318,513.89		149,318,513.89		
2) Ending Balance, June 30 (E + F1e)			160,300,811.89	160,300,811.89		227,810,168.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	205,000.00	205,000.00		205,000.00		
Stores		9712	37,146.33	37,146.33		37,146.33		
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	44,082,388.71	44,082,388.71		113,517,464.99		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	28,958,784.00	28,958,784.00		40,596,587.29		
Bus Replacement Plan	0000	9760	*10,000,000.00*					
Technology Device Refresh and Enhancements	0000	9760	*10,000,000.00*					
Carryover unspent 2021-22 Supplemental Grants	0000	9760	*3,958,784.00*					
Textbook Adoptions	0000	9760	*5,000,000.00*					
Bus Replacement	0000	9760		*10,000,000.00*				
Technology Device Refresh and Enhancements	0000	9760		*10,000,000.00*				
Carryover unspent 2021-22 Supplemental Grants	0000	9760		*3,958,784.00*				
Textbook Adoptions	0000	9760		*5,000,000.00*				
Bus Replacement	0000	9760				*12,540,000.00*		
Technology Device Refresh and Enhancements	0000	9760				*10,000,000.00*		
Carryover Unspent Supplemental Grants	0000	9760				*8,056,587.29*		
Textbook Adoptions	0000	9760				*10,000,000.00*		
d) Assigned								
Other Assignments		9780	1,500,000.00	1,500,000.00		897,676.00		
ERP Implementation	0000	9780	*1,500,000.00*					
ERP Implementation	0000	9780		*1,500,000.00*				
ERP Implementation	0000	9780				*897,676.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,948,030.00	11,948,030.00		12,538,638.84		
Unassigned/Unappropriated Amount		9790	73,569,462.85	73,569,462.85		60,017,655.44		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	215,749,832.00	215,749,832.00	64,715,682.00	220,557,622.00	4,807,790.00	2.2%
Education Protection Account State Aid - Current Year		8012	94,531,648.00	94,531,648.00	25,869,581.00	102,015,712.00	7,484,064.00	7.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	834,837.00	834,837.00	0.00	815,739.00	(19,098.00)	-2.3%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	101,373,645.00	101,373,645.00	0.00	109,246,711.00	7,873,066.00	7.8%
Unsecured Roll Taxes		8042	3,471,494.00	3,471,494.00	(14.36)	3,270,219.00	(201,275.00)	-5.8%
Prior Years' Taxes		8043	1,023,172.00	1,023,172.00	0.00	681,465.00	(341,707.00)	-33.4%
Supplemental Taxes		8044	3,777,165.00	3,777,165.00	0.00	4,501,091.00	723,926.00	19.2%
Education Revenue Augmentation Fund (ERAF)		8045	15,824,771.00	15,824,771.00	(7.61)	17,240,222.00	1,415,451.00	8.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	230,259.00	230,259.00	0.00	196,757.00	(33,502.00)	-14.5%
Penalties and Interest from Delinquent Taxes		8048	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)
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	28,436.00	28,436.00	627.27	33,427.00	4,991.00	17.6%
Less: Non-LCFF								
(50%) Adjustment		8089	(14,218.00)	(14,218.00)	0.00	(16,714.00)	(2,496.00)	17.6%
Subtotal, LCFF Sources			436,831,041.00	436,831,041.00	90,585,868.30	458,542,251.00	21,711,210.00	5.0%
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	(28,902,532.00)	(28,902,532.00)	(7,454,121.00)	(30,637,790.00)	(1,735,258.00)	6.0%
Property Taxes Transfers		8097	2,061,615.00	2,061,615.00	0.00	2,162,389.00	100,774.00	4.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			409,990,124.00	409,990,124.00	83,131,747.30	430,066,850.00	20,076,726.00	4.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	11,344,579.00	11,344,579.00	0.00	11,719,088.00	374,509.00	3.3%
Special Education Discretionary Grants		8182	3,368,445.00	3,368,445.00	0.00	3,505,584.00	137,139.00	4.1%
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	27,500.00	27,500.00	27,500.00	27,500.00	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	17,750,269.00	17,750,269.00	944,340.51	18,407,924.00	657,655.00	3.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	1,753,808.00	1,753,808.00	3,890.00	2,152,191.00	398,383.00	22.7%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	80,126.00	80,126.00	80,126.00	New
Title III, Part A, English Learner Program	4203	8290	770,211.00	770,211.00	108,779.00	911,296.00	141,085.00	18.3%
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	2,299,591.00	2,299,591.00	698,566.10	2,551,984.00	252,393.00	11.0%
Career and Technical Education	3500-3599	8290	476,673.00	476,673.00	0.00	476,673.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	62,808,519.00	62,808,519.00	43,192,557.92	59,759,417.00	(3,049,102.00)	-4.9%
TOTAL, FEDERAL REVENUE			100,599,595.00	100,599,595.00	45,055,759.53	99,591,783.00	(1,007,812.00)	-1.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%

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 Master Plan								
Current Year	6500	8311	35,729,994.00	35,729,994.00	10,645,728.00	33,303,842.00	(2,426,152.00)	-6.8%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,625,293.00	1,625,293.00	0.00	1,544,284.00	(81,009.00)	-5.0%
Lottery - Unrestricted and Instructional Materials		8560	7,981,260.00	7,981,260.00	1,209,361.49	8,371,763.00	390,503.00	4.9%
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	4,549,209.00	4,549,209.00	300,844.83	5,304,975.00	755,766.00	16.6%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,580,219.00	1,580,219.00	1,426,004.00	1,687,532.00	107,313.00	6.8%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	372,201.00	372,201.00	0.00	372,201.00	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	39,935,208.00	39,935,208.00	10,731,473.48	118,463,722.00	78,528,514.00	196.6%
TOTAL, OTHER STATE REVENUE			91,773,384.00	91,773,384.00	24,313,411.80	169,048,319.00	77,274,935.00	84.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500,000.00	500,000.00	0.00	500,000.00	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)
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	155,822.00	155,822.00	0.00	155,822.00	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	933,349.00	933,349.00	91,180.13	1,058,640.00	125,291.00	13.4%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	11,500.00	11,500.00	0.00	11,500.00	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	4,087,016.00	4,087,016.00	836,593.69	4,657,653.00	570,637.00	14.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	332,030.00	332,030.00	0.00	332,030.00	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%
TOTAL, OTHER LOCAL REVENUE			6,019,717.00	6,019,717.00	927,773.82	6,715,645.00	695,928.00	11.6%
TOTAL, REVENUES			608,382,820.00	608,382,820.00	153,428,692.45	705,422,597.00	97,039,777.00	16.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	176,426,938.00	176,426,938.00	44,952,754.47	191,161,254.00	(14,734,316.00)	-8.4%
Certificated Pupil Support Salaries		1200	16,425,704.00	16,425,704.00	4,101,406.08	17,875,833.00	(1,450,129.00)	-8.8%
Certificated Supervisors' and Administrators' Salaries		1300	21,323,334.00	21,323,334.00	7,122,689.28	23,428,575.00	(2,105,241.00)	-9.9%
Other Certificated Salaries		1900	10,127,719.00	10,127,719.00	2,839,124.87	10,893,830.00	(766,111.00)	-7.6%
TOTAL, CERTIFICATED SALARIES			224,303,695.00	224,303,695.00	59,015,974.70	243,359,492.00	(19,055,797.00)	-8.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	23,434,659.00	23,434,659.00	5,512,292.95	24,887,775.00	(1,453,116.00)	-6.2%
Classified Support Salaries		2200	32,260,280.00	32,260,280.00	9,258,034.78	34,575,692.00	(2,315,412.00)	-7.2%
Classified Supervisors' and Administrators' Salaries		2300	9,247,093.00	9,247,093.00	3,034,288.17	10,754,849.00	(1,507,756.00)	-16.3%
Clerical, Technical and Office Salaries		2400	18,626,566.00	18,626,566.00	5,671,585.59	19,938,108.00	(1,311,542.00)	-7.0%
Other Classified Salaries		2900	6,350,109.00	6,350,109.00	1,562,269.88	7,561,662.00	(1,211,553.00)	-19.1%
TOTAL, CLASSIFIED SALARIES			89,918,707.00	89,918,707.00	25,038,471.37	97,718,086.00	(7,799,379.00)	-8.7%
EMPLOYEE BENEFITS								

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)
STRS		3101-3102	62,770,959.00	62,770,959.00	10,738,544.27	66,241,405.00	(3,470,446.00)	-5.5%
PERS		3201-3202	23,638,546.00	23,638,546.00	6,309,703.17	24,957,161.00	(1,318,615.00)	-5.6%
OASDI/Medicare/Alternative		3301-3302	10,415,389.00	10,415,389.00	2,774,663.49	11,287,447.00	(872,058.00)	-8.4%
Health and Welfare Benefits		3401-3402	69,364,042.00	69,364,042.00	11,408,892.49	62,437,544.00	6,926,498.00	10.0%
Unemployment Insurance		3501-3502	1,571,243.00	1,571,243.00	420,671.35	1,718,389.00	(147,146.00)	-9.4%
Workers' Compensation		3601-3602	5,122,426.00	5,122,426.00	1,362,321.96	5,528,022.00	(405,596.00)	-7.9%
OPEB, Allocated		3701-3702	6,786,617.00	6,786,617.00	1,840,798.01	7,406,414.00	(619,797.00)	-9.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,488,469.00	3,488,469.00	1,170,479.05	4,702,562.00	(1,214,093.00)	-34.8%
TOTAL, EMPLOYEE BENEFITS			183,157,691.00	183,157,691.00	36,026,073.79	184,278,944.00	(1,121,253.00)	-0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	6,573,086.00	6,573,086.00	775,234.31	5,464,187.00	1,108,899.00	16.9%
Books and Other Reference Materials		4200	1,058,594.00	1,058,594.00	197,867.15	1,718,814.00	(660,220.00)	-62.4%
Materials and Supplies		4300	33,236,767.00	33,236,767.00	2,312,033.26	24,589,231.00	8,647,536.00	26.0%
Noncapitalized Equipment		4400	2,691,727.00	2,691,727.00	1,737,945.34	5,716,142.00	(3,024,415.00)	-112.4%
Food		4700	10,000.00	10,000.00	179,931.53	12,998.00	(2,998.00)	-30.0%
TOTAL, BOOKS AND SUPPLIES			43,570,174.00	43,570,174.00	5,203,011.59	37,501,372.00	6,068,802.00	13.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	11,455,916.00	11,455,916.00	1,201,220.74	11,582,063.00	(126,147.00)	-1.1%
Travel and Conferences		5200	1,218,693.00	1,218,693.00	313,061.27	1,734,594.00	(515,901.00)	-42.3%
Dues and Memberships		5300	202,993.00	202,993.00	192,712.38	310,124.00	(107,131.00)	-52.8%
Insurance		5400-5450	3,626,081.00	3,626,081.00	7,396.72	3,669,531.00	(43,450.00)	-1.2%
Operations and Housekeeping Services		5500	8,765,366.00	8,765,366.00	2,368,158.80	8,765,366.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,334,341.00	1,334,341.00	328,170.19	1,569,617.00	(235,276.00)	-17.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,003,384.00)	(8,003,384.00)	(2,215,062.08)	(7,934,272.00)	(69,112.00)	0.9%
Professional/Consulting Services and Operating Expenditures		5800	23,250,009.00	23,250,009.00	8,249,691.83	27,392,294.00	(4,142,285.00)	-17.8%
Communications		5900	1,589,759.00	1,589,759.00	325,503.90	1,763,170.00	(173,411.00)	-10.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			43,439,774.00	43,439,774.00	10,770,853.75	48,852,487.00	(5,412,713.00)	-12.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	5,450,367.00	5,450,367.00	966,856.76	7,667,817.00	(2,217,450.00)	-40.7%
Equipment Replacement		6500	185,133.00	185,133.00	19,677.00	135,739.00	49,394.00	26.7%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,635,500.00	6,635,500.00	986,533.76	8,803,556.00	(2,168,056.00)	-32.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	107,404.00	107,404.00	0.00	107,404.00	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)
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	758,185.00	758,185.00	241,344.00	933,740.00	(175,555.00)	-23.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	9,849.00	9,849.00	6,307.47	9,849.00	0.00	0.0%
Other Debt Service - Principal		7439	290,144.00	290,144.00	144,102.81	290,144.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,165,582.00	1,165,582.00	391,754.28	1,341,137.00	(175,555.00)	-15.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	(9.00)		
Transfers of Indirect Costs - Interfund		7350	(1,195,214.00)	(1,195,214.00)	(182,335.80)	(1,328,736.00)	133,522.00	-11.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,195,214.00)	(1,195,214.00)	(182,335.80)	(1,328,745.00)	133,531.00	-11.2%
TOTAL, EXPENDITURES			590,995,909.00	590,995,909.00	137,250,337.44	620,526,329.00	(29,530,420.00)	-5.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	2,724,599.00	2,724,599.00	0.00	2,724,599.00	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	3,681,014.00	3,681,014.00	2,054,346.00	3,681,014.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,405,613.00	6,405,613.00	2,054,346.00	6,405,613.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								

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)
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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,404,613.00)	(6,404,613.00)	(2,054,346.00)	(6,404,613.00)	0.00	0.0%

Resource	Description	2022-23 Projected Totals
2600	Expanded Learning Opportunities Program	17,519,335.26
6266	Educator Effectiveness, FY 2021-22	7,449,757.29
6300	Lottery: Instructional Materials	122,740.95
6537	Special Ed: Learning Recovery Support	.81
6547	Special Education Early Intervention Preschool Grant	1,800,116.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	22,628,370.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	23,150.00
7029	Child Nutrition: Food Service Staff Training Funds	58,584.22
7311	Classified School Employee Professional Development Block Grant	196,232.00
7412	A-G Access/Success Grant	579,054.00
7413	A-G Learning Loss Mitigation Grant	234,602.00
7435	Learning Recovery Emergency Block Grant	43,517,126.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	6,398,532.11
9010	Other Restricted Local	12,989,864.35
Total, Restricted Balance		113,517,464.99

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	1,851,171.00	1,851,171.00	New
5) TOTAL, REVENUES			0.00	0.00	0.00	1,851,171.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	394,490.00	(394,490.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	1,456,681.00	(1,456,681.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	1,851,171.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,044,845.11	2,044,845.11		2,044,845.11	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,044,845.11	2,044,845.11		2,044,845.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,044,845.11	2,044,845.11		2,044,845.11		
2) Ending Balance, June 30 (E + F1e)			2,044,845.11	2,044,845.11		2,044,845.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,044,845.11	2,044,845.11		2,044,845.11		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	1,049,745.00	1,049,745.00	New
Interest		8660	0.00	0.00	0.00	704.00	704.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	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%
All Other Local Revenue		8699	0.00	0.00	0.00	800,722.00	800,722.00	New
TOTAL, REVENUES			0.00	0.00	0.00	1,851,171.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%

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)
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	0.00	0.00	0.00	359,620.00	(359,620.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	34,870.00	(34,870.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	394,490.00	(394,490.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	48,123.00	(48,123.00)	New
Insurance		5400-5450	0.00	0.00	0.00	200.00	(200.00)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	200.00	(200.00)	New
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	1,408,158.00	(1,408,158.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	1,456,681.00	(1,456,681.00)	New
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
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			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	1,851,171.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								

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)
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
8210	Student Activity Funds	2,044,845.11
Total, Restricted Balance		2,044,845.11

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,799,762.00	2,799,762.00	662,193.00	2,882,963.00	83,201.00	3.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	371,646.00	371,646.00	51,672.62	385,743.00	14,097.00	3.8%
4) Other Local Revenue		8600-8799	5,252.00	5,252.00	0.00	5,252.00	0.00	0.0%
5) TOTAL, REVENUES			3,176,660.00	3,176,660.00	713,865.62	3,273,958.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,467,916.00	1,467,916.00	399,066.00	1,425,827.00	42,089.00	2.9%
2) Classified Salaries		2000-2999	244,765.00	244,765.00	66,853.59	227,616.00	17,149.00	7.0%
3) Employee Benefits		3000-3999	952,232.00	952,232.00	186,287.05	884,201.00	68,031.00	7.1%
4) Books and Supplies		4000-4999	75,039.00	75,039.00	3,971.10	40,251.00	34,788.00	46.4%
5) Services and Other Operating Expenditures		5000-5999	302,037.00	302,037.00	40,243.25	338,756.00	(36,719.00)	-12.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,041,989.00	3,041,989.00	696,420.99	2,916,651.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			134,671.00	134,671.00	17,444.63	357,307.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	255,937.00	255,937.00	229,987.05	255,937.00	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			(255,937.00)	(255,937.00)	(229,987.05)	(255,937.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(121,266.00)	(121,266.00)	(212,542.42)	101,370.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	727,753.77	727,753.77		727,753.77	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			727,753.77	727,753.77		727,753.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			727,753.77	727,753.77		727,753.77		
2) Ending Balance, June 30 (E + F1e)			606,487.77	606,487.77		829,123.77		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	233,848.31	233,848.31		236,116.31		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
	0000	9760						
d) Assigned								
Other Assignments		9780	372,639.46	372,639.46		593,007.46		
LCFF Revenue	0000	9780		*316,743.54*				
Reserve for Economic Uncertainties	0000	9780		*55,895.92*				
LCFF Revenue	0000	9780	*316,743.54*					
Reserve for Economic Uncertainties	0000	9780	*55,895.92*					
LCFF Revenue	0000	9780				*504,056.34*		
Reserve for Economic Uncertainties	0000	9780				*88,951.12*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,411,343.00	1,411,343.00	327,654.00	1,413,817.00	2,474.00	0.2%
Education Protection Account State Aid - Current Year		8012	729,866.00	729,866.00	164,935.00	729,866.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	42,478.00	42,478.00	New
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	658,553.00	658,553.00	169,604.00	696,802.00	38,249.00	5.8%
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			2,799,762.00	2,799,762.00	662,193.00	2,882,963.00	83,201.00	3.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	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%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%

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 NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	153,961.00	153,961.00	43,108.00	154,145.00	184.00	0.1%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	14,223.00	14,223.00	0.00	14,223.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	55,186.00	55,186.00	(2,469.38)	58,065.00	2,879.00	5.2%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	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%
Career Technical Education Incentive Grant Program	6387	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%
All Other State Revenue	All Other	8590	148,276.00	148,276.00	11,034.00	159,310.00	11,034.00	7.4%
TOTAL, OTHER STATE REVENUE			371,646.00	371,646.00	51,672.62	385,743.00	14,097.00	3.8%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,252.00	5,252.00	0.00	5,252.00	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								
Child Development Parent Fees		8673	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%
All Other Fees and Contracts		8689	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 Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	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%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,252.00	5,252.00	0.00	5,252.00	0.00	0.0%
TOTAL, REVENUES			3,176,660.00	3,176,660.00	713,865.62	3,273,958.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,091,257.00	1,091,257.00	282,608.00	1,047,515.00	43,742.00	4.0%
Certificated Pupil Support Salaries		1200	106,080.00	106,080.00	20,572.65	75,433.00	30,647.00	28.9%
Certificated Supervisors' and Administrators' Salaries		1300	270,579.00	270,579.00	87,321.92	270,579.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	8,563.43	32,300.00	(32,300.00)	New
TOTAL, CERTIFICATED SALARIES			1,467,916.00	1,467,916.00	399,066.00	1,425,827.00	42,089.00	2.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	92,937.00	92,937.00	1,368.45	1,368.00	91,569.00	98.5%
Classified Support Salaries		2200	50,012.00	50,012.00	33,628.18	121,056.00	(71,044.00)	-142.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	101,816.00	101,816.00	31,856.96	105,192.00	(3,376.00)	-3.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			244,765.00	244,765.00	66,853.59	227,616.00	17,149.00	7.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	428,647.00	428,647.00	66,735.09	384,740.00	43,907.00	10.2%
PERS		3201-3202	63,884.00	63,884.00	29,561.97	103,448.00	(39,564.00)	-61.9%
OASDI/Medicare/Alternative		3301-3302	41,461.00	41,461.00	13,542.55	48,921.00	(7,460.00)	-18.0%
Health and Welfare Benefits		3401-3402	358,659.00	358,659.00	56,349.74	267,280.00	91,379.00	25.5%
Unemployment Insurance		3501-3502	8,564.00	8,564.00	2,335.70	8,258.00	306.00	3.6%
Workers' Compensation		3601-3602	27,951.00	27,951.00	7,551.76	26,472.00	1,479.00	5.3%
OPEB, Allocated		3701-3702	4,593.00	4,593.00	1,376.48	6,756.00	(2,163.00)	-47.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	18,473.00	18,473.00	8,833.76	38,326.00	(19,853.00)	-107.5%
TOTAL, EMPLOYEE BENEFITS			952,232.00	952,232.00	186,287.05	884,201.00	68,031.00	7.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	15,254.00	15,254.00	0.00	16,418.00	(1,164.00)	-7.6%
Books and Other Reference Materials		4200	2,670.00	2,670.00	0.00	1,670.00	1,000.00	37.5%
Materials and Supplies		4300	55,713.00	55,713.00	3,971.10	20,761.00	34,952.00	62.7%
Noncapitalized Equipment		4400	1,402.00	1,402.00	0.00	1,402.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			75,039.00	75,039.00	3,971.10	40,251.00	34,788.00	46.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,511.00	2,511.00	799.00	2,161.00	350.00	13.9%
Dues and Memberships		5300	1,533.00	1,533.00	8,880.00	11,233.00	(9,700.00)	-632.7%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	333.82	850.00	(850.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	151,720.00	151,720.00	720.00	152,440.00	(720.00)	-0.5%
Professional/Consulting Services and Operating Expenditures		5800	144,839.00	144,839.00	29,430.46	171,238.00	(26,399.00)	-18.2%
Communications		5900	1,434.00	1,434.00	79.97	834.00	600.00	41.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			302,037.00	302,037.00	40,243.25	338,756.00	(36,719.00)	-12.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,041,989.00	3,041,989.00	696,420.99	2,916,651.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	255,937.00	255,937.00	229,987.05	255,937.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			255,937.00	255,937.00	229,987.05	255,937.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(255,937.00)	(255,937.00)	(229,987.05)	(255,937.00)		

Resource	Description	2022-23 Projected Totals
6266	Educator Effectiveness, FY 2021-22	49,213.00
6300	Lottery: Instructional Materials	39,332.31
7412	A-G Access/Success Grant	20,946.00
7413	A-G Learning Loss Mitigation Grant	7,853.00
7810	Other Restricted State	3,835.00
9010	Other Restricted Local	114,937.00
Total, Restricted Balance		236,116.31

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,158,571.00	6,158,571.00	1,617,044.00	6,190,626.00	32,055.00	0.5%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			6,158,571.00	6,158,571.00	1,617,044.00	6,190,626.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	6,158,571.00	6,158,571.00	1,617,044.00	6,190,626.00	(32,055.00)	-0.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,158,571.00	6,158,571.00	1,617,044.00	6,190,626.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	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%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	5,775,158.00	5,775,158.00	1,617,044.00	5,782,059.00	6,901.00	0.1%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	383,413.00	383,413.00	0.00	408,567.00	25,154.00	6.6%
TOTAL, OTHER STATE REVENUE			6,158,571.00	6,158,571.00	1,617,044.00	6,190,626.00	32,055.00	0.5%
OTHER LOCAL REVENUE								
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%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			6,158,571.00	6,158,571.00	1,617,044.00	6,190,626.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	383,413.00	383,413.00	0.00	408,567.00	(25,154.00)	-6.6%
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	5,775,158.00	5,775,158.00	1,617,044.00	5,782,059.00	(6,901.00)	-0.1%
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%

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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,158,571.00	6,158,571.00	1,617,044.00	6,190,626.00	(32,055.00)	-0.5%
TOTAL, EXPENDITURES			6,158,571.00	6,158,571.00	1,617,044.00	6,190,626.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	440,319.00	440,319.00	0.00	484,435.00	44,116.00	10.0%
3) Other State Revenue		8300-8599	3,180,982.00	3,180,982.00	1,072,830.00	3,628,422.00	447,440.00	14.1%
4) Other Local Revenue		8600-8799	156,000.00	156,000.00	15,874.41	156,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,777,301.00	3,777,301.00	1,088,704.41	4,268,857.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,006,519.00	1,006,519.00	326,626.01	1,149,240.00	(142,721.00)	-14.2%
2) Classified Salaries		2000-2999	440,637.00	440,637.00	109,621.95	459,301.00	(18,664.00)	-4.2%
3) Employee Benefits		3000-3999	834,873.00	834,873.00	157,444.69	863,851.00	(28,978.00)	-3.5%
4) Books and Supplies		4000-4999	106,361.00	106,361.00	41,571.55	292,071.00	(185,710.00)	-174.6%
5) Services and Other Operating Expenditures		5000-5999	1,227,969.00	1,227,969.00	242,442.14	1,438,902.00	(210,933.00)	-17.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	55,595.00	55,595.00	3,684.76	60,145.00	(4,550.00)	-8.2%
9) TOTAL, EXPENDITURES			3,671,954.00	3,671,954.00	881,391.10	4,263,510.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			105,347.00	105,347.00	207,313.31	5,347.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	99,347.00	99,347.00	99,347.00	99,347.00	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			(99,347.00)	(99,347.00)	(99,347.00)	(99,347.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,000.00	6,000.00	107,966.31	(94,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,136,462.90	2,136,462.90		2,136,462.90	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)			2,136,462.90	2,136,462.90		2,136,462.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,136,462.90	2,136,462.90		2,136,462.90		
2) Ending Balance, June 30 (E + F1e)			2,142,462.90	2,142,462.90		2,042,462.90		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,078,823.92	2,078,823.92		1,978,823.92		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	63,638.98	63,638.98		63,638.98		
Other Assignments	0000	9780		*63,638.98*				
Other Assignments	0000	9780	*63,638.98*					
Other Assignments	0000	9780				*63,638.98*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	12,075.00	12,075.00	0.00	12,075.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	428,244.00	428,244.00	0.00	472,360.00	44,116.00	10.3%
TOTAL, FEDERAL REVENUE			440,319.00	440,319.00	0.00	484,435.00	44,116.00	10.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	866,762.00	866,762.00	425,866.00	1,129,218.00	262,456.00	30.3%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	1,874,972.00	1,874,972.00	275,618.00	2,015,818.00	140,846.00	7.5%
All Other State Revenue	All Other	8590	439,248.00	439,248.00	371,346.00	483,386.00	44,138.00	10.0%
TOTAL, OTHER STATE REVENUE			3,180,982.00	3,180,982.00	1,072,830.00	3,628,422.00	447,440.00	14.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	150,000.00	150,000.00	15,874.41	150,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			156,000.00	156,000.00	15,874.41	156,000.00	0.00	0.0%
TOTAL, REVENUES			3,777,301.00	3,777,301.00	1,088,704.41	4,268,857.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	629,964.00	629,964.00	210,276.60	792,720.00	(162,756.00)	-25.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Certificated Pupil Support Salaries		1200	24,505.00	24,505.00	6,420.70	23,257.00	1,248.00	5.1%
Certificated Supervisors' and Administrators' Salaries		1300	286,653.00	286,653.00	88,559.90	277,208.00	9,445.00	3.3%
Other Certificated Salaries		1900	65,397.00	65,397.00	21,368.81	56,055.00	9,342.00	14.3%
TOTAL, CERTIFICATED SALARIES			1,006,519.00	1,006,519.00	326,626.01	1,149,240.00	(142,721.00)	-14.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	159,249.00	159,249.00	38,366.12	184,067.00	(24,818.00)	-15.6%
Classified Support Salaries		2200	25,000.00	25,000.00	1,905.00	30,065.00	(5,065.00)	-20.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	256,388.00	256,388.00	69,350.83	245,169.00	11,219.00	4.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			440,637.00	440,637.00	109,621.95	459,301.00	(18,664.00)	-4.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	288,486.00	288,486.00	49,012.59	319,686.00	(31,200.00)	-10.8%
PERS		3201-3202	115,472.00	115,472.00	27,146.49	114,507.00	965.00	0.8%
OASDI/Medicare/Alternative		3301-3302	47,421.00	47,421.00	13,454.75	51,950.00	(4,529.00)	-9.6%
Health and Welfare Benefits		3401-3402	306,029.00	306,029.00	42,130.84	279,973.00	26,056.00	8.5%
Unemployment Insurance		3501-3502	7,090.00	7,090.00	2,206.89	8,113.00	(1,023.00)	-14.4%
Workers' Compensation		3601-3602	23,144.00	23,144.00	7,136.99	26,253.00	(3,109.00)	-13.4%
OPEB, Allocated		3701-3702	31,457.00	31,457.00	9,167.65	34,095.00	(2,638.00)	-8.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	15,774.00	15,774.00	7,188.49	29,274.00	(13,500.00)	-85.6%
TOTAL, EMPLOYEE BENEFITS			834,873.00	834,873.00	157,444.69	863,851.00	(28,978.00)	-3.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	16,628.00	16,628.00	2,657.86	27,417.00	(10,789.00)	-64.9%
Materials and Supplies		4300	61,864.00	61,864.00	19,716.32	178,653.00	(116,789.00)	-188.8%
Noncapitalized Equipment		4400	27,869.00	27,869.00	19,197.37	86,001.00	(58,132.00)	-208.6%
TOTAL, BOOKS AND SUPPLIES			106,361.00	106,361.00	41,571.55	292,071.00	(185,710.00)	-174.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Travel and Conferences		5200	31,012.00	31,012.00	5,245.47	7,244.00	23,768.00	76.6%
Dues and Memberships		5300	2,320.00	2,320.00	525.00	3,450.00	(1,130.00)	-48.7%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,415.00	6,415.00	3,514.79	5,066.00	1,349.00	21.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	167,484.00	167,484.00	172,869.50	172,870.00	(5,386.00)	-3.2%
Professional/Consulting Services and Operating Expenditures		5800	997,738.00	997,738.00	60,287.38	1,201,462.00	(203,724.00)	-20.4%
Communications		5900	13,000.00	13,000.00	0.00	38,810.00	(25,810.00)	-198.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,227,969.00	1,227,969.00	242,442.14	1,438,902.00	(210,933.00)	-17.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	55,595.00	55,595.00	3,684.76	60,145.00	(4,550.00)	-8.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			55,595.00	55,595.00	3,684.76	60,145.00	(4,550.00)	-8.2%
TOTAL, EXPENDITURES			3,671,954.00	3,671,954.00	881,391.10	4,263,510.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	99,347.00	99,347.00	99,347.00	99,347.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			99,347.00	99,347.00	99,347.00	99,347.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(99,347.00)	(99,347.00)	(99,347.00)	(99,347.00)		

Resource	Description	2022-23 Projected Totals
6371	CalWORKs for ROCP or Adult Education	1,091,377.00
6391	Adult Education Program	653,208.63
9010	Other Restricted Local	234,238.29
Total, Restricted Balance		1,978,823.92

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	15,173,722.00	15,173,722.00	3,028,432.97	17,508,617.00	2,334,895.00	15.4%
3) Other State Revenue		8300-8599	5,701,167.00	5,701,167.00	1,963,299.46	5,109,829.00	(591,338.00)	-10.4%
4) Other Local Revenue		8600-8799	4,374,955.00	4,374,955.00	727,299.90	4,723,862.00	348,907.00	8.0%
5) TOTAL, REVENUES			25,249,844.00	25,249,844.00	5,719,032.33	27,342,308.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,085,110.00	9,085,110.00	2,625,595.68	9,702,714.00	(617,604.00)	-6.8%
2) Classified Salaries		2000-2999	5,172,900.00	5,172,900.00	1,404,230.51	5,550,575.00	(377,675.00)	-7.3%
3) Employee Benefits		3000-3999	9,371,242.00	9,371,242.00	1,814,056.22	9,480,258.00	(109,016.00)	-1.2%
4) Books and Supplies		4000-4999	3,969,097.00	3,969,097.00	371,938.01	6,392,857.00	(2,423,760.00)	-61.1%
5) Services and Other Operating Expenditures		5000-5999	522,393.00	522,393.00	82,143.23	548,521.00	(26,128.00)	-5.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	785,307.00	785,307.00	140,896.57	885,865.00	(100,558.00)	-12.8%
9) TOTAL, EXPENDITURES			28,906,049.00	28,906,049.00	6,438,860.22	32,560,790.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,656,205.00)	(3,656,205.00)	(719,827.89)	(5,218,482.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,724,599.00	2,724,599.00	0.00	2,724,599.00	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			2,724,599.00	2,724,599.00	0.00	2,724,599.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(931,606.00)	(931,606.00)	(719,827.89)	(2,493,883.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,606,212.24	3,606,212.24		3,606,212.24	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,606,212.24	3,606,212.24		3,606,212.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,606,212.24	3,606,212.24		3,606,212.24		
2) Ending Balance, June 30 (E + F1e)			2,674,606.24	2,674,606.24		1,112,329.24		
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	2,282,287.87	2,282,287.87		718,094.87		
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	392,318.37	392,318.37		394,234.37		
Reserve for Economic Uncertainties	0000	9780		*392,318.37*				
Reserve for Economic Uncertainties	0000	9780	*392,318.37*					
Reserve for Economic Uncertainties	0000	9780				*394,234.37*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	521,727.00	521,727.00	8,198.51	521,727.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	14,651,995.00	14,651,995.00	3,020,234.46	16,986,890.00	2,334,895.00	15.9%
TOTAL, FEDERAL REVENUE			15,173,722.00	15,173,722.00	3,028,432.97	17,508,617.00	2,334,895.00	15.4%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	33,643.00	33,643.00	2,208.46	33,643.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	4,812,467.00	4,812,467.00	1,961,091.00	4,221,129.00	(591,338.00)	-12.3%
All Other State Revenue	All Other	8590	855,057.00	855,057.00	0.00	855,057.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,701,167.00	5,701,167.00	1,963,299.46	5,109,829.00	(591,338.00)	-10.4%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,510.00	5,510.00	0.00	5,510.00	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								
Child Development Parent Fees		8673	3,920,617.00	3,920,617.00	373,381.33	3,920,617.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	448,828.00	448,828.00	353,918.57	797,735.00	348,907.00	77.7%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,374,955.00	4,374,955.00	727,299.90	4,723,862.00	348,907.00	8.0%
TOTAL, REVENUES			25,249,844.00	25,249,844.00	5,719,032.33	27,342,308.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,065,137.00	7,065,137.00	1,965,709.46	7,509,842.00	(444,705.00)	-6.3%
Certificated Pupil Support Salaries		1200	410,968.00	410,968.00	139,354.15	462,944.00	(51,976.00)	-12.6%
Certificated Supervisors' and Administrators' Salaries		1300	480,232.00	480,232.00	123,913.36	480,369.00	(137.00)	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 Certificated Salaries		1900	1,128,773.00	1,128,773.00	396,618.71	1,249,559.00	(120,786.00)	-10.7%
TOTAL, CERTIFICATED SALARIES			9,085,110.00	9,085,110.00	2,625,595.68	9,702,714.00	(617,604.00)	-6.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,350,393.00	2,350,393.00	534,606.97	2,400,950.00	(50,557.00)	-2.2%
Classified Support Salaries		2200	1,582,085.00	1,582,085.00	479,529.54	1,860,870.00	(278,785.00)	-17.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,240,422.00	1,240,422.00	390,094.00	1,288,755.00	(48,333.00)	-3.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,172,900.00	5,172,900.00	1,404,230.51	5,550,575.00	(377,675.00)	-7.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,286,944.00	2,286,944.00	388,020.43	2,416,393.00	(129,449.00)	-5.7%
PERS		3201-3202	1,699,535.00	1,699,535.00	433,503.14	1,769,637.00	(70,102.00)	-4.1%
OASDI/Medicare/Alternative		3301-3302	611,673.00	611,673.00	175,075.57	664,473.00	(52,800.00)	-8.6%
Health and Welfare Benefits		3401-3402	3,984,620.00	3,984,620.00	579,078.22	3,727,081.00	257,539.00	6.5%
Unemployment Insurance		3501-3502	70,914.00	70,914.00	20,217.52	76,314.00	(5,400.00)	-7.6%
Workers' Compensation		3601-3602	228,429.00	228,429.00	65,339.39	244,161.00	(15,732.00)	-6.9%
OPEB, Allocated		3701-3702	329,982.00	329,982.00	92,649.44	353,744.00	(23,762.00)	-7.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	159,145.00	159,145.00	60,172.51	228,455.00	(69,310.00)	-43.6%
TOTAL, EMPLOYEE BENEFITS			9,371,242.00	9,371,242.00	1,814,056.22	9,480,258.00	(109,016.00)	-1.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	36,251.00	36,251.00	96,561.02	140,962.00	(104,711.00)	-288.8%
Materials and Supplies		4300	3,208,823.00	3,208,823.00	138,241.99	5,168,444.00	(1,959,621.00)	-61.1%
Noncapitalized Equipment		4400	164,103.00	164,103.00	9,509.26	541,112.00	(377,009.00)	-229.7%
Food		4700	559,920.00	559,920.00	127,625.74	542,339.00	17,581.00	3.1%
TOTAL, BOOKS AND SUPPLIES			3,969,097.00	3,969,097.00	371,938.01	6,392,857.00	(2,423,760.00)	-61.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	56,381.00	56,381.00	21,431.46	66,838.00	(10,457.00)	-18.5%
Dues and Memberships		5300	10,145.00	10,145.00	3,750.00	10,245.00	(100.00)	-1.0%
Insurance		5400-5450	3,000.00	3,000.00	0.00	3,000.00	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	12,925.00	12,925.00	18,040.67	31,023.00	(18,098.00)	-140.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	106.77	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	439,704.00	439,704.00	38,188.87	433,793.00	5,911.00	1.3%
Communications		5900	238.00	238.00	625.46	3,622.00	(3,384.00)	-1,421.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			522,393.00	522,393.00	82,143.23	548,521.00	(26,128.00)	-5.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	785,307.00	785,307.00	140,896.57	885,865.00	(100,558.00)	-12.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			785,307.00	785,307.00	140,896.57	885,865.00	(100,558.00)	-12.8%
TOTAL, EXPENDITURES			28,906,049.00	28,906,049.00	6,438,860.22	32,560,790.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	2,724,599.00	2,724,599.00	0.00	2,724,599.00	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			2,724,599.00	2,724,599.00	0.00	2,724,599.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a - b + c - d + e)			2,724,599.00	2,724,599.00	0.00	2,724,599.00		

Resource	Description	2022-23 Projected Totals
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	223,358.24
6129	Child Development: Center-Based Reserve Account for Department of Social Services Programs	218,632.11
6130	Child Development: Center-Based Reserve Account	223,660.83
9010	Other Restricted Local	52,443.69
Total, Restricted Balance		718,094.87

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,279,370.00	14,279,370.00	5,517,374.95	15,319,168.00	1,039,798.00	7.3%
3) Other State Revenue		8300-8599	3,523,292.00	3,523,292.00	2,963,228.90	8,459,830.00	4,936,538.00	140.1%
4) Other Local Revenue		8600-8799	1,468,234.00	1,468,234.00	308,112.28	1,459,234.00	(9,000.00)	-0.6%
5) TOTAL, REVENUES			19,270,896.00	19,270,896.00	8,788,716.13	25,238,232.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,748,838.00	5,748,838.00	1,478,366.08	6,068,948.00	(320,110.00)	-5.6%
3) Employee Benefits		3000-3999	3,712,561.00	3,712,561.00	799,368.99	3,787,330.00	(74,769.00)	-2.0%
4) Books and Supplies		4000-4999	9,011,128.00	9,011,128.00	2,841,754.99	10,066,946.00	(1,055,818.00)	-11.7%
5) Services and Other Operating Expenditures		5000-5999	715,781.00	715,781.00	286,180.91	1,093,281.00	(377,500.00)	-52.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	244,808.00	(244,808.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	354,312.00	354,312.00	37,754.47	382,726.00	(28,414.00)	-8.0%
9) TOTAL, EXPENDITURES			19,542,620.00	19,542,620.00	5,443,425.44	21,644,039.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(271,724.00)	(271,724.00)	3,345,290.69	3,594,193.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	8,455.00	8,455.00	1,691.00	8,455.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,455.00)	(8,455.00)	(1,691.00)	(8,455.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(280,179.00)	(280,179.00)	3,343,599.69	3,585,738.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,020,461.71	7,020,461.71		7,020,461.71	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)			7,020,461.71	7,020,461.71		7,020,461.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,020,461.71	7,020,461.71		7,020,461.71		
2) Ending Balance, June 30 (E + F1e)			6,740,282.71	6,740,282.71		10,606,199.71		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	6,740,282.71	6,740,282.71		10,606,199.71		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	13,110,231.00	13,110,231.00	5,517,374.95	14,150,029.00	1,039,798.00	7.9%
Donated Food Commodities		8221	1,169,139.00	1,169,139.00	0.00	1,169,139.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			14,279,370.00	14,279,370.00	5,517,374.95	15,319,168.00	1,039,798.00	7.3%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	3,523,292.00	3,523,292.00	2,963,228.90	8,459,830.00	4,936,538.00	140.1%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,523,292.00	3,523,292.00	2,963,228.90	8,459,830.00	4,936,538.00	140.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,455,234.00	1,455,234.00	306,578.73	1,455,234.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	10,000.00	10,000.00	1,533.55	1,000.00	(9,000.00)	-90.0%
TOTAL, OTHER LOCAL REVENUE			1,468,234.00	1,468,234.00	308,112.28	1,459,234.00	(9,000.00)	-0.6%
TOTAL, REVENUES			19,270,896.00	19,270,896.00	8,788,716.13	25,238,232.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	4,432,508.00	4,432,508.00	1,090,477.44	4,643,233.00	(210,725.00)	-4.8%
Classified Supervisors' and Administrators' Salaries		2300	990,119.00	990,119.00	293,414.39	1,075,438.00	(85,319.00)	-8.6%
Clerical, Technical and Office Salaries		2400	287,211.00	287,211.00	90,791.75	311,277.00	(24,066.00)	-8.4%
Other Classified Salaries		2900	39,000.00	39,000.00	3,682.50	39,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,748,838.00	5,748,838.00	1,478,366.08	6,068,948.00	(320,110.00)	-5.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,128,538.00	1,128,538.00	299,458.32	1,202,967.00	(74,429.00)	-6.6%
OASDI/Medicare/Alternative		3301-3302	434,043.00	434,043.00	109,576.55	458,423.00	(24,380.00)	-5.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	1,701,490.00	1,701,490.00	277,315.24	1,655,560.00	45,930.00	2.7%
Unemployment Insurance		3501-3502	28,557.00	28,557.00	7,409.73	30,145.00	(1,588.00)	-5.6%
Workers' Compensation		3601-3602	93,822.00	93,822.00	24,017.48	98,118.00	(4,296.00)	-4.6%
OPEB, Allocated		3701-3702	212,706.00	212,706.00	54,699.72	224,513.00	(11,807.00)	-5.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	113,405.00	113,405.00	26,891.95	117,604.00	(4,199.00)	-3.7%
TOTAL, EMPLOYEE BENEFITS			3,712,561.00	3,712,561.00	799,368.99	3,787,330.00	(74,769.00)	-2.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	694,379.00	694,379.00	368,072.19	694,379.00	0.00	0.0%
Noncapitalized Equipment		4400	64,000.00	64,000.00	80,402.28	168,616.00	(104,616.00)	-163.5%
Food		4700	8,252,749.00	8,252,749.00	2,393,280.52	9,203,951.00	(951,202.00)	-11.5%
TOTAL, BOOKS AND SUPPLIES			9,011,128.00	9,011,128.00	2,841,754.99	10,066,946.00	(1,055,818.00)	-11.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	293.32	1,000.00	0.00	0.0%
Dues and Memberships		5300	2,600.00	2,600.00	1,904.28	2,600.00	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	105,850.00	105,850.00	103,891.99	483,350.00	(377,500.00)	-356.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	381,212.00	381,212.00	81,748.69	386,719.00	(5,507.00)	-1.4%
Professional/Consulting Services and Operating Expenditures		5800	209,869.00	209,869.00	96,349.06	204,362.00	5,507.00	2.6%
Communications		5900	15,250.00	15,250.00	1,993.57	15,250.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			715,781.00	715,781.00	286,180.91	1,093,281.00	(377,500.00)	-52.7%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	149,808.00	(149,808.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	95,000.00	(95,000.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	244,808.00	(244,808.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	354,312.00	354,312.00	37,754.47	382,726.00	(28,414.00)	-8.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			354,312.00	354,312.00	37,754.47	382,726.00	(28,414.00)	-8.0%
TOTAL, EXPENDITURES			19,542,620.00	19,542,620.00	5,443,425.44	21,644,039.00		
INTERFUND 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)
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	8,455.00	8,455.00	1,691.00	8,455.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,455.00	8,455.00	1,691.00	8,455.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(8,455.00)	(8,455.00)	(1,691.00)	(8,455.00)		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	9,963,131.62
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	643,068.09
Total, Restricted Balance		10,606,199.71

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,500.00	8,500.00	0.00	8,500.00	0.00	0.0%
5) TOTAL, REVENUES			8,500.00	8,500.00	0.00	8,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	20,019.00	(20,019.00)	New
3) Employee Benefits		3000-3999	0.00	0.00	0.00	2,948.00	(2,948.00)	New
4) Books and Supplies		4000-4999	0.00	0.00	13,692.87	18,640.00	(18,640.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	51,651.65	54,608.00	(54,608.00)	New
6) Capital Outlay		6000-6999	2,250,000.00	2,250,000.00	590,195.17	2,831,242.00	(581,242.00)	-25.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,250,000.00	2,250,000.00	655,539.69	2,927,457.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,241,500.00)	(2,241,500.00)	(655,539.69)	(2,918,957.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	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			2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(241,500.00)	(241,500.00)	1,344,460.31	(918,957.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,675,243.45	2,675,243.45		2,675,243.45	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)			2,675,243.45	2,675,243.45		2,675,243.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,675,243.45	2,675,243.45		2,675,243.45		
2) Ending Balance, June 30 (E + F1e)			2,433,743.45	2,433,743.45		1,756,286.45		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,433,743.45	2,433,743.45		1,756,286.45		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,500.00	8,500.00	0.00	8,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,500.00	8,500.00	0.00	8,500.00	0.00	0.0%
TOTAL, REVENUES			8,500.00	8,500.00	0.00	8,500.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	20,019.00	(20,019.00)	New
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	20,019.00	(20,019.00)	New
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	1,531.00	(1,531.00)	New
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	101.00	(101.00)	New
Workers' Compensation		3601-3602	0.00	0.00	0.00	326.00	(326.00)	New
OPEB, Allocated		3701-3702	0.00	0.00	0.00	740.00	(740.00)	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	250.00	(250.00)	New
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	2,948.00	(2,948.00)	New
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	3,740.00	(3,740.00)	New

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)
Noncapitalized Equipment		4400	0.00	0.00	13,692.87	14,900.00	(14,900.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	13,692.87	18,640.00	(18,640.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	51,651.65	54,608.00	(54,608.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	51,651.65	54,608.00	(54,608.00)	New
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,250,000.00	2,250,000.00	590,195.17	2,815,192.00	(565,192.00)	-25.1%
Equipment		6400	0.00	0.00	0.00	16,050.00	(16,050.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,250,000.00	2,250,000.00	590,195.17	2,831,242.00	(581,242.00)	-25.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,250,000.00	2,250,000.00	655,539.69	2,927,457.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%

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)
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			2,000,000.00	2,000,000.00	2,000,000.00	2,000,000.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	1,756,286.45
Total, Restricted Balance		1,756,286.45

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,282,996.00	2,282,996.00	359,519.88	2,282,963.00	(33.00)	0.0%
5) TOTAL, REVENUES			2,282,996.00	2,282,996.00	359,519.88	2,282,963.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,030,962.00	1,030,962.00	369,059.52	1,701,333.00	(670,371.00)	-65.0%
3) Employee Benefits		3000-3999	614,778.00	614,778.00	164,229.81	675,450.00	(60,672.00)	-9.9%
4) Books and Supplies		4000-4999	545,465.00	545,465.00	48,087.30	946,085.00	(400,620.00)	-73.4%
5) Services and Other Operating Expenditures		5000-5999	3,683,093.00	3,683,093.00	2,174,130.13	3,858,172.00	(175,079.00)	-4.8%
6) Capital Outlay		6000-6999	130,155,630.00	130,155,630.00	29,806,593.75	137,489,992.00	(7,334,362.00)	-5.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			136,029,928.00	136,029,928.00	32,562,100.51	144,671,032.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(133,746,932.00)	(133,746,932.00)	(32,202,580.63)	(142,388,069.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	417,085.00	417,085.00	5,385,371.05	5,417,085.00	5,000,000.00	1,198.8%
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			417,085.00	417,085.00	5,385,371.05	5,417,085.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(133,329,847.00)	(133,329,847.00)	(26,817,209.58)	(136,970,984.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	227,178,852.22	227,178,852.22		227,178,852.22	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)			227,178,852.22	227,178,852.22		227,178,852.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,178,852.22	227,178,852.22		227,178,852.22		
2) Ending Balance, June 30 (E + F1e)			93,849,005.22	93,849,005.22		90,207,868.22		
Components of Ending Fund Balance								
a) Nonspendable								

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)
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	92,444,751.92	92,444,751.92		88,803,064.92		
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	1,404,253.30	1,404,253.30		1,404,803.30		
Site Re-Use	0000	9780		*1,404,253.30*				
Site Re-Use	0000	9780	*1,404,253.30*					
Site Re-Use	0000	9780				*1,404,803.30*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	120,000.00	120,000.00	0.00	120,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,922,196.00	1,922,196.00	353,918.31	1,926,516.00	4,320.00	0.2%
Interest		8660	225,800.00	225,800.00	0.00	225,800.00	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)
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	15,000.00	15,000.00	5,601.57	10,647.00	(4,353.00)	-29.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,282,996.00	2,282,996.00	359,519.88	2,282,963.00	(33.00)	0.0%
TOTAL, REVENUES			2,282,996.00	2,282,996.00	359,519.88	2,282,963.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	61,728.00	61,728.00	0.00	31,687.00	30,041.00	48.7%
Classified Supervisors' and Administrators' Salaries		2300	607,534.00	607,534.00	205,171.64	675,081.00	(67,547.00)	-11.1%
Clerical, Technical and Office Salaries		2400	361,700.00	361,700.00	106,543.02	326,136.00	35,564.00	9.8%
Other Classified Salaries		2900	0.00	0.00	57,344.86	668,429.00	(668,429.00)	New
TOTAL, CLASSIFIED SALARIES			1,030,962.00	1,030,962.00	369,059.52	1,701,333.00	(670,371.00)	-65.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	11,076.76	15,128.00	(15,128.00)	New
PERS		3201-3202	269,080.00	269,080.00	73,980.75	252,960.00	16,120.00	6.0%
OASDI/Medicare/Alternative		3301-3302	78,868.00	78,868.00	23,380.15	122,815.00	(43,947.00)	-55.7%
Health and Welfare Benefits		3401-3402	193,819.00	193,819.00	29,024.76	157,416.00	36,403.00	18.8%
Unemployment Insurance		3501-3502	5,154.00	5,154.00	1,847.59	8,179.00	(3,025.00)	-58.7%
Workers' Compensation		3601-3602	16,825.00	16,825.00	5,975.87	28,573.00	(11,748.00)	-69.8%
OPEB, Allocated		3701-3702	38,145.00	38,145.00	13,655.05	65,053.00	(26,908.00)	-70.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	12,887.00	12,887.00	5,288.88	25,326.00	(12,439.00)	-96.5%
TOTAL, EMPLOYEE BENEFITS			614,778.00	614,778.00	164,229.81	675,450.00	(60,672.00)	-9.9%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	545,465.00	545,465.00	25,038.60	547,209.00	(1,744.00)	-0.3%
Noncapitalized Equipment		4400	0.00	0.00	23,048.70	398,876.00	(398,876.00)	New
TOTAL, BOOKS AND SUPPLIES			545,465.00	545,465.00	48,087.30	946,085.00	(400,620.00)	-73.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	8,000.00	8,000.00	2,298.26	8,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	250,000.00	250,000.00	49,608.48	351,086.00	(101,086.00)	-40.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,039,589.00	2,039,589.00	1,958,864.00	1,958,864.00	80,725.00	4.0%
Professional/Consulting Services and Operating Expenditures		5800	1,385,204.00	1,385,204.00	163,359.39	1,539,922.00	(154,718.00)	-11.2%
Communications		5900	300.00	300.00	0.00	300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,683,093.00	3,683,093.00	2,174,130.13	3,858,172.00	(175,079.00)	-4.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	130,155,630.00	130,155,630.00	24,796,259.64	124,047,665.00	6,107,965.00	4.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	5,010,334.11	13,442,327.00	(13,442,327.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			130,155,630.00	130,155,630.00	29,806,593.75	137,489,992.00	(7,334,362.00)	-5.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			136,029,928.00	136,029,928.00	32,562,100.51	144,671,032.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	417,085.00	417,085.00	5,385,371.05	5,417,085.00	5,000,000.00	1,198.8%
(a) TOTAL, INTERFUND TRANSFERS IN			417,085.00	417,085.00	5,385,371.05	5,417,085.00	5,000,000.00	1,198.8%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			417,085.00	417,085.00	5,385,371.05	5,417,085.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	88,803,064.92
Total, Restricted Balance		88,803,064.92

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,015,000.00	3,015,000.00	192,955.11	3,015,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,015,000.00	3,015,000.00	192,955.11	3,015,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	75,000.00	75,000.00	1,395.00	115,000.00	(40,000.00)	-53.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			75,000.00	75,000.00	1,395.00	115,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,940,000.00	2,940,000.00	191,560.11	2,900,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	5,000,000.00	5,000,000.00	(5,000,000.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	(5,000,000.00)	(5,000,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,940,000.00	2,940,000.00	(4,808,439.89)	(2,100,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,694,581.46	7,694,581.46		7,694,581.46	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)			7,694,581.46	7,694,581.46		7,694,581.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,694,581.46	7,694,581.46		7,694,581.46		
2) Ending Balance, June 30 (E + F1e)			10,634,581.46	10,634,581.46		5,594,581.46		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Legally Restricted Balance		9740	10,634,581.46	10,634,581.46		5,594,581.46		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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%
Interest		8660	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	3,000,000.00	3,000,000.00	192,955.11	3,000,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,015,000.00	3,015,000.00	192,955.11	3,015,000.00	0.00	0.0%
TOTAL, REVENUES			3,015,000.00	3,015,000.00	192,955.11	3,015,000.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	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)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	75,000.00	75,000.00	1,395.00	115,000.00	(40,000.00)	-53.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			75,000.00	75,000.00	1,395.00	115,000.00	(40,000.00)	-53.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	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 OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			75,000.00	75,000.00	1,395.00	115,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	5,000,000.00	5,000,000.00	(5,000,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	5,000,000.00	5,000,000.00	(5,000,000.00)	New
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	(5,000,000.00)	(5,000,000.00)		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	5,594,581.46
Total, Restricted Balance		5,594,581.46

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,579,086.00	4,579,086.00	0.00	4,579,086.00	0.00	0.0%
4) Other Local Revenue		8600-8799	75,978,814.00	75,978,814.00	0.00	75,978,814.00	0.00	0.0%
5) TOTAL, REVENUES			80,557,900.00	80,557,900.00	0.00	80,557,900.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	88,234,983.00	88,234,983.00	0.00	88,234,983.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			88,234,983.00	88,234,983.00	0.00	88,234,983.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,677,083.00)	(7,677,083.00)	0.00	(7,677,083.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,677,083.00)	(7,677,083.00)	0.00	(7,677,083.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	101,181,054.99	101,181,054.99		101,181,054.99	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)			101,181,054.99	101,181,054.99		101,181,054.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			101,181,054.99	101,181,054.99		101,181,054.99		
2) Ending Balance, June 30 (E + F1e)			93,503,971.99	93,503,971.99		93,503,971.99		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	93,503,971.99	93,503,971.99		93,503,971.99		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	702,747.00	702,747.00	0.00	702,747.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	3,876,339.00	3,876,339.00	0.00	3,876,339.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,579,086.00	4,579,086.00	0.00	4,579,086.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	74,808,260.00	74,808,260.00	0.00	74,808,260.00	0.00	0.0%
Unsecured Roll		8612	1,170,554.00	1,170,554.00	0.00	1,170,554.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	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%
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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			75,978,814.00	75,978,814.00	0.00	75,978,814.00	0.00	0.0%
TOTAL, REVENUES			80,557,900.00	80,557,900.00	0.00	80,557,900.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	26,000.00	26,000.00	0.00	26,000.00	0.00	0.0%
Debt Service - Interest		7438	24,026,057.00	24,026,057.00	0.00	24,026,057.00	0.00	0.0%
Other Debt Service - Principal		7439	64,182,926.00	64,182,926.00	0.00	64,182,926.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			88,234,983.00	88,234,983.00	0.00	88,234,983.00	0.00	0.0%
TOTAL, EXPENDITURES			88,234,983.00	88,234,983.00	0.00	88,234,983.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	93,503,971.99
Total, Restricted Balance		93,503,971.99

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,671,261.00	22,671,261.00	6,616,904.21	23,239,500.00	568,239.00	2.5%
5) TOTAL, REVENUES			22,671,261.00	22,671,261.00	6,616,904.21	23,239,500.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	412,339.00	412,339.00	129,173.68	412,339.00	0.00	0.0%
3) Employee Benefits		3000-3999	270,491.00	270,491.00	69,705.64	270,491.00	0.00	0.0%
4) Books and Supplies		4000-4999	24,041.00	24,041.00	0.00	24,041.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	25,313,789.00	25,313,789.00	4,829,374.00	26,527,156.00	(1,213,367.00)	-4.8%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			26,020,660.00	26,020,660.00	5,028,253.32	27,234,027.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(3,349,399.00)	(3,349,399.00)	1,588,650.89	(3,994,527.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,626,668.00	1,626,668.00	0.00	1,626,668.00	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			1,626,668.00	1,626,668.00	0.00	1,626,668.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,722,731.00)	(1,722,731.00)	1,588,650.89	(2,367,859.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	44,779,637.29	44,779,637.29		44,779,637.29	0.00	0.0%
b) Audit Adjustments		9793	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)
c) As of July 1 - Audited (F1a + F1b)			44,779,637.29	44,779,637.29		44,779,637.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			44,779,637.29	44,779,637.29		44,779,637.29		
2) Ending Net Position, June 30 (E + F1e)			43,056,906.29	43,056,906.29		42,411,778.29		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	40,050,754.84	40,050,754.84		39,405,626.84		
c) Unrestricted Net Position		9790	3,006,151.45	3,006,151.45		3,006,151.45		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	22,461,261.00	22,461,261.00	6,616,904.21	23,029,500.00	568,239.00	2.5%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,671,261.00	22,671,261.00	6,616,904.21	23,239,500.00	568,239.00	2.5%
TOTAL, REVENUES			22,671,261.00	22,671,261.00	6,616,904.21	23,239,500.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	145,375.00	145,375.00	41,046.07	141,390.00	3,985.00	2.7%
Clerical, Technical and Office Salaries		2400	266,964.00	266,964.00	88,127.61	270,949.00	(3,985.00)	-1.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			412,339.00	412,339.00	129,173.68	412,339.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	107,123.00	107,123.00	31,537.23	107,123.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	31,543.00	31,543.00	9,469.63	31,543.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	100,758.00	100,758.00	19,177.24	100,681.00	77.00	0.1%
Unemployment Insurance		3501-3502	2,062.00	2,062.00	647.50	2,062.00	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)
Workers' Compensation		3601-3602	6,729.00	6,729.00	2,093.74	6,729.00	0.00	0.0%
OPEB, Allocated		3701-3702	15,258.00	15,258.00	4,779.39	15,258.00	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	7,018.00	7,018.00	2,000.91	7,095.00	(77.00)	-1.1%
TOTAL, EMPLOYEE BENEFITS			270,491.00	270,491.00	69,705.64	270,491.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	24,041.00	24,041.00	0.00	24,041.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			24,041.00	24,041.00	0.00	24,041.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,263,379.00	5,263,379.00	753.12	5,263,379.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,041,210.00	20,041,210.00	4,824,171.69	21,254,577.00	(1,213,367.00)	-6.1%
Communications		5900	9,200.00	9,200.00	4,449.19	9,200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			25,313,789.00	25,313,789.00	4,829,374.00	26,527,156.00	(1,213,367.00)	-4.8%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			26,020,660.00	26,020,660.00	5,028,253.32	27,234,027.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	1,626,668.00	1,626,668.00	0.00	1,626,668.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,626,668.00	1,626,668.00	0.00	1,626,668.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
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)
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,626,668.00	1,626,668.00	0.00	1,626,668.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	39,405,626.84
Total, Restricted Net Position		39,405,626.84

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	36,171.31	36,171.31	34,743.38	36,883.62	712.31	2.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	36,171.31	36,171.31	34,743.38	36,883.62	712.31	2.0%
5. District Funded County Program ADA						
a. County Community Schools	70.50	70.50	76.36	76.36	5.86	8.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	70.50	70.50	76.36	76.36	5.86	8.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	36,241.81	36,241.81	34,819.74	36,959.98	718.17	2.0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	245.00	245.00	245.00	245.00	0.00	0.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	245.00	245.00	245.00	245.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	245.00	245.00	245.00	245.00	0.00	0.0%

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SAN JUAN UNIFIED SCHOOL DISTRICT
2022-23 PROJECTED
CASHFLOW WORKSHEET

		BEG. BAL.							
	Object	(Ref. Only)	July	August	September	October	November	December	January
ESTIMATE THROUGH THE MONTH OF	June								
A. BEGINNING CASH			144,848,872.33	145,077,763.62	145,367,801.96	161,960,651.99	154,631,246.87	123,979,648.26	178,984,259.95
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019		11,556,372.00	11,556,372.00	46,671,050.00	20,801,469.00	19,850,186.00	45,719,767.00	19,850,186.00
Property Taxes	8020-8079		0.00	(21.97)	0.00	0.00	1,369,067.92	20,771.52	77,363,834.67
Miscellaneous Funds	8080-8099		0.00	0.00	627.27	(7,454,121.00)	(5,127,539.84)	0.00	(7,304,943.52)
Federal	8100-8299		7,886,892.93	18,873,253.64	8,356,557.83	9,939,055.13	(3,011,676.40)	19,732,462.62	4,396,258.09
Other State	8300-8599		4,061,443.50	3,318,950.00	16,558,643.41	374,374.89	7,612,146.28	44,842,776.01	(7,034,238.38)
Other Local	8600-8799		285,407.61	(133,348.23)	667,096.10	108,618.34	344,710.71	318,381.75	682,609.55
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	500.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			**23,790,116.04**	**33,615,205.44**	**72,253,974.61**	**23,769,396.36**	**21,036,894.67**	**110,634,658.90**	**87,953,706.41**
C. DISBURSEMENTS									
Certificated Salaries	1000-1999		2,378,604.99	17,283,955.18	19,537,848.19	19,815,566.34	20,612,625.02	20,580,014.22	20,455,430.99
Classified Salaries	2000-2999		3,194,880.97	7,277,494.79	7,473,634.70	7,092,460.91	7,386,010.14	8,120,268.52	8,071,048.36
Employee Benefits	3000-3999		1,784,755.15	7,095,197.75	13,576,997.23	13,569,123.66	14,201,439.13	14,300,498.58	15,680,572.76
Books and Supplies	4000-4999		33,252.24	1,477,812.07	1,586,567.06	2,105,380.22	1,087,467.01	3,261,791.90	986,765.09
Services	5000-5999		1,021,081.32	2,782,487.20	3,117,015.37	3,850,269.86	2,437,417.20	3,602,617.93	2,457,793.83
Equipment	6000-6599		0.00	19,677.00	681,953.12	284,903.64	30,116.27	0.00	301,273.54
Other Outgo	7000-7499		43,098.00	187,945.49	(38,685.93)	17,060.92	3,272.30	9,576.87	(9,319.01)
Interfund Transfers Out	7600-7629		0.00	0.00	2,000,000.00	54,346.00	13,205.97	6,279.75	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			**8,455,672.67**	**36,124,569.48**	**47,935,329.74**	**46,789,111.55**	**45,771,553.04**	**49,881,047.77**	**47,943,565.56**
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199	12,740,589.03	1,728.00	311.61	(311.61)	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	55,738,590.09	185,587.04	179,287.62	733,731.89	14,847,617.28	767,575.77	924,327.00	13,616,714.63
Due From Other Funds	9310	5,779,462.28	0.00	0.00	5,779,462.28	(1,880.00)	0.00	0.00	0.00
Stores	9320	26,880.10	14,156.76	(35,911.40)	(5,464.71)	16,204.50	(5,016.10)	6,173.47	1,494.13
Prepaid Expenditures	9330	1,724,456.57	0.00	0.00	659,764.07	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUB TOTAL ASSETS		76,009,978.07	201,471.80	143,687.83	7,167,181.92	14,861,941.78	762,559.67	930,500.47	13,618,208.76
Liabilities									
Accounts Payable	9500-9599	(37,861,323.02)	15,312,554.44	(2,669,010.05)	1,826,795.35	439,596.46	6,679,499.91	6,679,499.91	6,679,499.91
Due To Other Funds	9610	(2,810,395.60)	0.00	0.00	2,810,395.60	(20,155.20)	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	9650	(10,266,364.89)	0.00	0.00	10,266,364.89	(1,247,271.55)	0.00	0.00	0.00
SUB TOTAL LIABILITIES		(50,938,083.51)	15,312,554.44	(2,669,010.05)	14,903,555.84	(827,830.29)	6,679,499.91	6,679,499.91	6,679,499.91
Non-operating									
Suspense Clearing		0.00	5,530.56	(13,295.50)	10,579.08	538.00	0.00	0.00	0.00
TOTAL BLANCE SHEET TRANSACTIONS		(25,071,894.56)	(15,105,552.08)	2,799,402.38	(7,725,794.84)	15,690,310.07	(5,916,940.24)	(5,748,999.44)	6,938,708.85
E. NET CHANGE (B - C + D)			**228,891.29**	**290,038.34**	**16,592,850.03**	**(7,329,405.12)**	**(30,651,598.61)**	**55,004,611.69**	**46,948,849.70**
F. ENDING CASH (A + E)			**145,077,763.62**	**145,367,801.96**	**161,960,651.99**	**154,631,246.87**	**123,979,648.26**	**178,984,259.95**	**225,933,109.65**
G. ENDING CASH, PLUS ACCRUALS AND ADJUSTMENTS									

SAN JUAN UNIFIED SCHOOL DISTRICT
2022-23 PROJECTED
CASHFLOW WORKSHEET

	Object	February	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATE THROUGH THE MONTH OF	June									
A. BEGINNING CASH		225,933,109.65	200,555,339.13	201,702,052.21	254,968,032.99	241,692,225.14				
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019	19,258,276.00	45,127,857.00	19,258,276.00	19,258,276.00	43,665,247.00	0.00		322,573,334.00	322,573,334.00
Property Taxes	8020-8079	53.49	1,000,881.27	52,160,099.16	1,231,214.94	500,121.41	2,409,450.59		136,055,473.00	136,055,473.00
Miscellaneous Funds	8080-8099	0.00	(9,541,059.57)	16,821.05	740,619.93	(5,135,771.37)	5,243,410.05		(28,561,957.00)	(28,561,957.00)
Federal	8100-8299	6,791,312.75	4,230,131.41	(243,449.71)	541,542.33	3,694,236.42	18,405,205.96		99,591,783.00	99,591,783.00
Other State	8300-8599	2,613,315.33	10,027,782.87	11,057,678.30	29,532,241.93	28,450,397.99	17,632,806.87		169,048,319.00	169,048,319.00
Other Local	8600-8799	233,562.73	479,253.60	964,464.90	302,117.79	833,497.13	1,629,273.02		6,715,645.00	6,715,645.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	500.00	0.00	0.00		1,000.00	1,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		**28,896,520.30**	**51,324,846.58**	**83,213,889.70**	**51,606,512.92**	**72,007,728.58**	**45,320,146.49**	**0.00**	**705,423,597.00**	**705,423,597.00**
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	20,716,876.39	20,842,506.59	22,597,616.65	26,265,687.08	26,808,962.54	5,463,797.82		243,359,492.00	243,359,492.00
Classified Salaries	2000-2999	7,343,568.40	8,041,013.51	7,366,369.77	11,364,109.57	7,057,499.71	7,929,726.65		97,718,086.00	97,718,086.00
Employee Benefits	3000-3999	14,545,392.56	14,794,202.23	14,577,258.88	14,752,399.18	15,032,310.05	30,368,796.84		184,278,944.00	184,278,944.00
Books and Supplies	4000-4999	1,034,020.33	1,923,290.97	3,862,079.34	3,002,955.82	5,402,407.65	11,737,582.30		37,501,372.00	37,501,372.00
Services	5000-5999	4,570,274.42	5,354,410.66	3,529,584.67	5,403,604.66	3,804,091.73	6,921,838.15		48,852,487.00	48,852,487.00
Equipment	6000-6599	240,934.68	1,305,902.87	221,114.97	2,254,993.68	686,329.58	2,776,356.65		8,803,556.00	8,803,556.00
Other Outgo	7000-7499	(3,224.26)	(7,659.87)	1,836.76	61,136.79	59.34	(252,705.40)		12,392.00	12,392.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	4,331,781.28		6,405,613.00	6,405,613.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		**48,447,842.52**	**52,253,666.96**	**52,155,861.04**	**63,104,886.78**	**58,791,660.60**	**69,277,174.29**		**626,931,942.00**	**626,931,942.00**
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00		1,728.00	
Accounts Receivable	9200-9299	860,121.84	850,742.15	18,781,236.67	(9,433.74)	(24,510.02)	(45,320,146.49)		6,392,851.64	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	(3,445.40)	0.00		5,774,136.88	
Stores	9320	(7,071.24)	2,087.04	(1,991.87)	12,023.77	6,573.19	0.00		3,257.54	
Prepaid Expenditures	9330	0.00	(1,083,074.53)	(122,414.81)	0.00	(6,147,921.27)	0.00		(6,693,646.54)	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
SUB TOTAL ASSETS		853,050.60	(230,245.34)	18,656,829.99	2,590.03	(6,169,303.50)	(45,320,146.49)		5,478,327.52	
Liabilities										
Accounts Payable	9500-9599	6,679,498.90	(2,305,778.80)	(3,551,122.13)	1,780,024.02	(1,894,197.61)	(69,277,174.29)		(33,620,313.98)	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00		2,790,240.40	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00		9,019,093.34	
SUB TOTAL LIABILITIES		6,679,498.90	(2,305,778.80)	(3,551,122.13)	1,780,024.02	(1,894,197.61)	(69,277,174.29)		(21,810,980.24)	
Non-operating										
Suspense Clearing		0.00	0.00	0.00	0.00	0.00	0.00		3,352.14	
TOTAL BLANCE SHEET TRANSACTIONS		(5,826,448.30)	2,075,533.46	22,207,952.12	(1,777,433.99)	(4,275,105.89)	23,957,027.80	0.00	16,329,300.58	
E. NET CHANGE (B - C + D)		**(25,377,770.52)**	**1,146,713.08**	**53,265,980.78**	**(13,275,807.85)**	**8,940,962.09**	**0.00**	**0.00**	**94,820,955.58**	**78,491,655.00**
F. ENDING CASH (A + E)		**200,555,339.13**	**201,702,052.21**	**254,968,032.99**	**241,692,225.14**	**250,633,187.23**				
G. ENDING CASH, PLUS ACCRUALS AND ADJUSTMENTS									**250,633,187.23**	

SAN JUAN UNIFIED SCHOOL DISTRICT
2023-24 PROJECTED
CASHFLOW WORKSHEET

		BEG. BAL.							
	Object	(Ref. Only)	July	August	September	October	November	December	January
ESTIMATE THROUGH THE MONTH OF	June								
A. BEGINNING CASH			250,633,187.23	236,419,847.54	243,583,005.00	255,318,933.68	211,384,025.55	174,424,492.19	202,533,564.17
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019		11,745,926.00	11,745,926.00	47,296,406.00	21,142,667.00	21,142,667.00	47,296,406.00	21,142,667.00
Property Taxes	8020-8079		0.00	(20.43)	0.00	0.00	1,273,270.93	19,318.09	71,950,500.34
Miscellaneous Funds	8080-8099		0.00	0.00	627.27	(6,307,808.60)	(4,339,014.60)	0.00	(6,179,916.53)
Federal	8100-8299		7,185,015.82	17,193,668.93	7,612,883.90	9,054,550.25	(2,743,658.72)	17,939,173.13	3,887,968.72
Other State	8300-8599		2,596,499.54	2,239,061.57	10,103,401.18	1,417,420.18	5,280,104.19	23,203,009.92	(1,770,697.08)
Other Local	8600-8799		214,310.99	(100,130.44)	500,918.75	81,560.91	258,841.35	239,071.09	512,567.71
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	500.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			**21,741,752.35**	**31,078,505.63**	**65,514,237.10**	**25,388,389.74**	**20,872,210.15**	**88,697,478.23**	**89,543,090.16**
C. DISBURSEMENTS									
Certificated Salaries	1000-1999		2,473,182.49	17,971,195.54	20,314,707.28	20,603,467.99	21,432,219.12	21,398,311.66	21,268,774.78
Classified Salaries	2000-2999		3,185,368.20	7,255,826.02	7,451,381.92	7,071,343.08	7,364,018.26	8,096,090.39	8,047,016.78
Employee Benefits	3000-3999		1,795,322.15	7,137,206.27	13,657,382.53	13,649,462.35	14,285,521.56	14,385,167.52	15,773,412.70
Books and Supplies	4000-4999		22,794.45	1,013,041.81	1,087,593.48	1,443,240.47	745,459.84	2,235,961.96	676,428.56
Services	5000-5999		811,261.05	2,210,718.61	2,476,505.15	3,059,084.41	1,936,556.46	2,862,322.06	1,952,745.93
Equipment	6000-6599		0.00	29,869.78	1,035,208.24	432,485.15	45,716.65	0.00	457,334.74
Other Outgo	7000-7499		(1,541,041.64)	(6,720,307.83)	1,383,280.64	(610,041.96)	(117,006.60)	(342,437.13)	333,216.91
Interfund Transfers Out	7600-7629		0.00	0.00	640,966.60	17,416.99	4,232.29	2,012.56	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			**6,746,886.70**	**28,897,550.20**	**48,047,025.84**	**45,666,458.48**	**45,696,717.58**	**48,637,429.02**	**48,508,930.40**
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199	12,738,861.03	0.00	311.61	(311.61)	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	45,943,363.16	(298,321.30)	(57,162.43)	292,801.49	(22,971,072.37)	475,774.48	659,823.18	7,531,242.66
Due From Other Funds	9310	5,325.40	0.00	0.00	5,325.40	(1.73)	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	(7,490.34)	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUB TOTAL ASSETS		58,687,549.59	(298,321.30)	(56,850.82)	297,815.28	(22,978,564.44)	475,774.48	659,823.18	7,531,242.66
Liabilities									
Accounts Payable	9500-9599	(71,481,637.00)	28,909,884.04	(5,039,052.85)	3,448,963.52	829,951.84	12,610,800.41	12,610,800.41	12,610,800.41
Due To Other Funds	9610	(20,155.20)	0.00	0.00	1,332,862.79	(144.55)	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	9650	(1,247,271.55)	0.00	0.00	1,247,271.55	(151,532.34)	0.00	0.00	0.00
SUB TOTAL LIABILITIES		(72,749,063.75)	28,909,884.04	(5,039,052.85)	6,029,097.86	678,274.95	12,610,800.41	12,610,800.41	12,610,800.41
Non-operating									
Suspense Clearing		(3,352.14)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BLANCE SHEET TRANSACTIONS		14,064,866.30	(29,208,205.34)	4,982,202.03	(5,731,282.58)	(23,656,839.39)	(12,135,025.93)	(11,950,977.23)	(5,079,557.75)
E. NET CHANGE (B - C + D)			**(14,213,339.69)**	**7,163,157.46**	**11,735,928.68**	**(43,934,908.13)**	**(36,959,533.36)**	**28,109,071.98**	**35,954,602.01**
F. ENDING CASH (A + E)			**236,419,847.54**	**243,583,005.00**	**255,318,933.68**	**211,384,025.55**	**174,424,492.19**	**202,533,564.17**	**238,488,166.18**
G. ENDING CASH, PLUS ACCRUALS AND ADJUSTMENTS									

SAN JUAN UNIFIED SCHOOL DISTRICT
2023-24 PROJECTED
CASHFLOW WORKSHEET

	Object	February	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ESTIMATE THROUGH THE MONTH OF	June									
A. BEGINNING CASH		238,488,166.18	207,384,290.63	212,379,578.01	255,481,921.28	227,534,003.48				
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019	21,142,667.00	47,296,406.00	21,142,667.00	21,142,667.00	47,296,407.00	0.00		339,533,479.00	339,533,479.00
Property Taxes	8020-8079	49.75	930,847.19	48,510,331.06	1,145,063.86	465,126.71	2,240,855.50		126,535,343.00	126,535,343.00
Miscellaneous Funds	8080-8099	0.00	(6,073,812.80)	16,821.05	740,619.93	(33,669.13)	(1,674,251.59)		(23,850,405.00)	(23,850,405.00)
Federal	8100-8299	5,323,270.31	3,750,294.79	745,264.86	493,304.14	3,365,475.78	14,091,435.09		87,898,647.00	87,898,647.00
Other State	8300-8599	2,731,286.82	6,300,627.54	6,796,421.43	15,690,116.34	15,433,658.99	9,310,431.38		99,331,342.00	99,331,342.00
Other Local	8600-8799	175,380.95	354,815.05	724,211.33	226,858.57	625,868.36	1,311,176.38		5,125,451.00	5,125,451.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	500.00	0.00	0.00		1,000.00	1,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		**29,372,654.83**	**52,559,177.77**	**77,935,716.73**	**39,439,129.84**	**67,152,867.71**	**25,279,646.76**	**0.00**	**634,574,857.00**	**634,574,857.00**
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	21,540,615.71	21,671,241.19	23,496,137.50	30,010,056.84	29,950,481.67	905,500.23		253,035,892.00	253,035,892.00
Classified Salaries	2000-2999	7,321,702.90	8,017,071.36	7,344,436.37	11,330,272.89	9,035,891.72	5,906,710.11		97,427,130.00	97,427,130.00
Employee Benefits	3000-3999	14,631,511.44	14,881,794.24	14,663,566.43	14,839,743.68	16,188,216.03	29,481,697.10		185,370,004.00	185,370,004.00
Books and Supplies	4000-4999	708,822.08	1,318,418.09	2,647,459.66	2,058,529.54	(3,409,033.61)	15,158,515.67		25,707,232.00	25,707,232.00
Services	5000-5999	3,631,136.45	4,254,141.86	2,804,296.28	4,293,227.07	3,418,113.75	5,103,762.92		38,813,872.00	38,813,872.00
Equipment	6000-6599	365,740.05	1,982,367.08	335,653.63	3,423,091.67	1,041,851.73	4,214,523.28		13,363,842.00	13,363,842.00
Other Outgo	7000-7499	115,288.85	273,891.56	4,934,323.55	(1,915,308.76)	3,997,878.20	(234,832.64)		(443,096.85)	(443,096.85)
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	1,388,263.56		2,052,892.00	2,052,892.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		**48,314,817.48**	**52,398,925.38**	**56,225,873.42**	**64,039,612.93**	**60,223,399.49**	**61,924,140.23**		**615,327,767.15**	**615,327,767.15**
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Accounts Receivable	9200-9299	449,085.60	481,757.55	14,688,032.11	13,225.21	(158,459.23)	(25,279,646.76)		(24,172,919.81)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	(3.17)	0.00		5,320.50	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00		(7,490.34)	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
SUB TOTAL ASSETS		449,085.60	481,757.55	14,688,032.11	13,225.21	(158,462.40)	(25,279,646.76)		(24,175,089.65)	
Liabilities										
Accounts Payable	9500-9599	12,610,798.50	(4,353,277.44)	(6,704,467.85)	3,360,659.92	(3,576,218.03)	(61,924,140.23)		5,395,502.65	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00		1,332,718.24	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00		1,095,739.21	
SUB TOTAL LIABILITIES		12,610,798.50	(4,353,277.44)	(6,704,467.85)	3,360,659.92	(3,576,218.03)	(61,924,140.23)		7,823,960.10	
Non-operating										
Suspense Clearing		0.00	0.00	0.00	0.00	0.00	0.00		0.00	
TOTAL BLANCE SHEET TRANSACTIONS		(12,161,712.90)	4,835,034.99	21,392,499.96	(3,347,434.71)	3,417,755.63	36,644,493.47	0.00	16,351,129.55	
E. NET CHANGE (B - C + D)		**(31,103,875.55)**	**4,995,287.38**	**43,102,343.27**	**(27,947,917.80)**	**10,347,223.85**	**0.00**	**0.00**	**35,598,219.40**	**19,247,089.85**
F. ENDING CASH (A + E)		**207,384,290.63**	**212,379,578.01**	**255,481,921.28**	**227,534,003.48**	**237,881,227.33**				
G. ENDING CASH, PLUS ACCRUALS AND ADJUSTMENTS									**237,881,227.33**	

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2022-23 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	630,104,530.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	99,475,173.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	41,494.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	6,750,075.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	299,993.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	3,936,951.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	30,749.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				11,059,262.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				519,570,095.00

Section II - Expenditures Per ADA	2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*	35,064.74
B. Expenditures per ADA (Line I.E divided by Line II.A)	14,817.45

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	460,339,628.56	13,523.68
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	460,339,628.56	13,523.68
B. Required effort (Line A.2 times 90%)	414,305,665.70	12,171.31

C. Current year expenditures (Line I.E and Line II.B)	519,570,095.00	14,817.45
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	427,904,461.00	2.84%	440,056,028.00	2.96%	453,101,186.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	9,661,572.00	(22.19%)	7,518,137.00	(20.13%)	6,005,062.00
4. Other Local Revenues	8600-8799	1,649,554.00	(11.68%)	1,456,819.00	(100.00%)	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,000.00	0.00%	1,000.00	0.00%	1,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(59,589,226.00)	4.85%	(62,481,824.07)	5.72%	(66,058,680.62)
6. Total (Sum lines A1 thru A5c)		379,627,361.00	1.82%	386,550,159.93	1.68%	393,048,567.38
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				177,241,304.00		186,808,886.00
b. Step & Column Adjustment				1,595,854.00		1,681,999.00
c. Cost-of-Living Adjustment				7,979,269.00		
d. Other Adjustments				(7,541.00)		(816,151.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	177,241,304.00	5.40%	186,808,886.00	.46%	187,674,734.00
2. Classified Salaries						
a. Base Salaries				47,789,655.00		49,855,382.00
b. Step & Column Adjustment				378,842.00		448,166.00
c. Cost-of-Living Adjustment				1,894,211.00		
d. Other Adjustments				(207,326.00)		(17,574.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	47,789,655.00	4.32%	49,855,382.00	.86%	50,285,974.00
3. Employee Benefits	3000-3999	101,897,492.00	3.34%	105,296,219.00	1.02%	106,375,115.00
4. Books and Supplies	4000-4999	7,387,766.00	10.95%	8,196,934.00	(7.03%)	7,620,406.00
5. Services and Other Operating Expenditures	5000-5999	25,740,382.00	1.84%	26,212,907.00	1.67%	26,651,834.00
6. Capital Outlay	6000-6999	5,451,197.00	(30.84%)	3,769,777.00	1.20%	3,814,913.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,233,733.00	(12.16%)	1,083,736.00	(13.84%)	933,740.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(7,445,006.00)	11.31%	(8,287,012.00)	(13.33%)	(7,182,248.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,676,777.00	(97.10%)	48,655.00	229.46%	160,300.00
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)		360,973,300.00	3.33%	372,985,484.00	.90%	376,334,768.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		18,654,061.00		13,564,675.93		16,713,799.38
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, line F1e)		95,638,643.18		114,292,704.18		127,857,380.11
2. Ending Fund Balance (Sum lines C and D1)		114,292,704.18		127,857,380.11		144,571,179.49
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	242,146.33		242,146.33		242,146.33
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	40,596,587.29		38,018,546.41		34,092,289.28
d. Assigned	9780	897,676.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
1. Reserve for Economic Uncertainties	9789	12,538,638.84		12,306,555.34		11,385,839.48
2. Unassigned/Unappropriated	9790	60,017,655.72		77,290,132.03		98,850,904.40
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		114,292,704.18		127,857,380.11		144,571,179.49
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,538,638.84		12,306,555.34		11,385,839.48
c. Unassigned/Unappropriated	9790	60,017,655.72		77,290,132.03		98,850,904.40
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		72,556,294.56		89,596,687.37		110,236,743.88

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

The adjustments are due to changes in staffing based on funding and enrollment.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	2,162,389.00	0.00%	2,162,389.00	0.00%	2,162,389.00
2. Federal Revenues	8100-8299	99,591,783.00	(11.74%)	87,898,647.00	(62.83%)	32,675,673.00
3. Other State Revenues	8300-8599	159,386,747.00	(42.40%)	91,813,205.00	(1.68%)	90,275,122.00
4. Other Local Revenues	8600-8799	5,066,091.00	(27.58%)	3,668,632.00	1.02%	3,706,220.00
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	59,589,226.00	4.85%	62,481,824.07	5.72%	66,058,680.62
6. Total (Sum lines A1 thru A5c)		325,796,236.00	(23.87%)	248,024,697.07	(21.43%)	194,878,084.62
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				66,118,188.00		66,227,006.00
b. Step & Column Adjustment				461,549.00		454,126.00
c. Cost-of-Living Adjustment				2,314,405.00		
d. Other Adjustments				(2,667,136.00)		(15,343,519.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	66,118,188.00	.16%	66,227,006.00	(22.48%)	51,337,613.00
2. Classified Salaries						
a. Base Salaries				49,928,431.00		47,571,748.00
b. Step & Column Adjustment				339,295.00		292,567.00
c. Cost-of-Living Adjustment				1,652,466.00		
d. Other Adjustments				(4,348,444.00)		(10,973,266.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	49,928,431.00	(4.72%)	47,571,748.00	(22.45%)	36,891,049.00
3. Employee Benefits	3000-3999	82,381,452.00	(2.80%)	80,073,785.00	(15.12%)	67,964,077.00
4. Books and Supplies	4000-4999	30,113,606.00	(41.85%)	17,510,298.00	12.28%	19,660,154.00
5. Services and Other Operating Expenditures	5000-5999	23,112,105.00	(45.48%)	12,600,965.00	(29.45%)	8,889,917.00
6. Capital Outlay	6000-6999	3,352,359.00	186.19%	9,594,065.00	(93.81%)	594,065.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	107,404.00	0.00%	107,404.00	0.00%	107,404.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,116,261.00	8.77%	6,652,775.15	(17.20%)	5,508,689.65
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,728,836.00	(57.62%)	2,004,237.00	0.00%	2,004,237.00
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)		265,958,642.00	(8.88%)	242,342,283.15	(20.38%)	192,957,205.65
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		59,837,594.00		5,682,413.92		1,920,878.97
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		53,679,870.71		113,517,464.71		119,199,878.63
2. Ending Fund Balance (Sum lines C and D1)		113,517,464.71		119,199,878.63		121,120,757.60
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	113,517,464.99		119,199,878.63		121,120,757.60
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	(.28)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		113,517,464.71		119,199,878.63		121,120,757.60
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Explanation provided in a separate document.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	430,066,850.00	2.83%	442,218,417.00	2.95%	455,263,575.00
2. Federal Revenues	8100-8299	99,591,783.00	(11.74%)	87,898,647.00	(62.83%)	32,675,673.00
3. Other State Revenues	8300-8599	169,048,319.00	(41.24%)	99,331,342.00	(3.07%)	96,280,184.00
4. Other Local Revenues	8600-8799	6,715,645.00	(23.68%)	5,125,451.00	(27.69%)	3,706,220.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,000.00	0.00%	1,000.00	0.00%	1,000.00
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)		705,423,597.00	(10.04%)	634,574,857.00	(7.35%)	587,926,652.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				243,359,492.00		253,035,892.00
b. Step & Column Adjustment				2,057,403.00		2,136,125.00
c. Cost-of-Living Adjustment				10,293,674.00		0.00
d. Other Adjustments				(2,674,677.00)		(16,159,670.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	243,359,492.00	3.98%	253,035,892.00	(5.54%)	239,012,347.00
2. Classified Salaries						
a. Base Salaries				97,718,086.00		97,427,130.00
b. Step & Column Adjustment				718,137.00		740,733.00
c. Cost-of-Living Adjustment				3,546,677.00		0.00
d. Other Adjustments				(4,555,770.00)		(10,990,840.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	97,718,086.00	(.30%)	97,427,130.00	(10.52%)	87,177,023.00
3. Employee Benefits	3000-3999	184,278,944.00	.59%	185,370,004.00	(5.95%)	174,339,192.00
4. Books and Supplies	4000-4999	37,501,372.00	(31.45%)	25,707,232.00	6.12%	27,280,560.00
5. Services and Other Operating Expenditures	5000-5999	48,852,487.00	(20.55%)	38,813,872.00	(8.43%)	35,541,751.00
6. Capital Outlay	6000-6999	8,803,556.00	51.80%	13,363,842.00	(67.01%)	4,408,978.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,341,137.00	(11.18%)	1,191,140.00	(12.59%)	1,041,144.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,328,745.00)	22.99%	(1,634,236.85)	2.41%	(1,673,558.35)
9. Other Financing Uses						
a. Transfers Out	7600-7629	6,405,613.00	(67.95%)	2,052,892.00	5.44%	2,164,537.00
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)		626,931,942.00	(1.85%)	615,327,767.15	(7.48%)	569,291,973.65
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		78,491,655.00		19,247,089.85		18,634,678.35
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		149,318,513.89		227,810,168.89		247,057,258.74
2. Ending Fund Balance (Sum lines C and D1)		227,810,168.89		247,057,258.74		265,691,937.09
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	242,146.33		242,146.33		242,146.33
b. Restricted	9740	113,517,464.99		119,199,878.63		121,120,757.60
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	40,596,587.29		38,018,546.41		34,092,289.28
d. Assigned	9780	897,676.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,538,638.84		12,306,555.34		11,385,839.48

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	60,017,655.44		77,290,132.03		98,850,904.40
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		227,810,168.89		247,057,258.74		265,691,937.09
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,538,638.84		12,306,555.34		11,385,839.48
c. Unassigned/Unappropriated	9790	60,017,655.72		77,290,132.03		98,850,904.40
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.28)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		72,556,294.28		89,596,687.37		110,236,743.88
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.57%		14.56%		19.36%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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): San Juan						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		6,190,626.00		972,479.00		846,914.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		34,743.38		35,405.67		35,405.67
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		626,931,942.00		615,327,767.15		569,291,973.65
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)		626,931,942.00		615,327,767.15		569,291,973.65
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		12,538,638.84		12,306,555.34		11,385,839.47
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)		12,538,638.84		12,306,555.34		11,385,839.47
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2022-23)				
District Regular	36,171.31	36,883.62		
Charter School	0.00	0.00		
Total ADA	**36,171.31**	**36,883.62**	**2.0%**	**Met**
1st Subsequent Year (2023-24)				
District Regular	35,491.35	35,890.36		
Charter School				
Total ADA	**35,491.35**	**35,890.36**	**1.1%**	**Met**
2nd Subsequent Year (2024-25)				
District Regular	35,458.54	35,461.53		
Charter School				
Total ADA	**35,458.54**	**35,461.53**	**0.0%**	**Met**

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment Budget Adoption (Form 01CS, Item 3B)	Enrollment First Interim CBEDS/Projected	Percent Change	Status
Current Year (2022-23)				
District Regular	37,597.00	37,597.00		
Charter School	0.00			
Total Enrollment	**37,597.00**	**37,597.00**	**0.0%**	**Met**
1st Subsequent Year (2023-24)				
District Regular	37,360.00	37,360.00		
Charter School	0.00			
Total Enrollment	**37,360.00**	**37,360.00**	**0.0%**	**Met**
2nd Subsequent Year (2024-25)				
District Regular	37,360.00	37,360.00		
Charter School	0.00			
Total Enrollment	**37,360.00**	**37,360.00**	**0.0%**	**Met**

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2019-20)			
District Regular	37,437	39,445	
Charter School		0	
Total ADA/Enrollment	**37,437**	**39,445**	**94.9%**
Second Prior Year (2020-21)			
District Regular	37,437	38,945	
Charter School		0	
Total ADA/Enrollment	**37,437**	**38,945**	**96.1%**
First Prior Year (2021-22)			
District Regular	33,973	38,077	
Charter School		0	
Total ADA/Enrollment	**33,973**	**38,077**	**89.2%**
		Historical Average Ratio:	93.4%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**93.9%**

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2022-23)				
District Regular	34,743	37,597		
Charter School	0			
Total ADA/Enrollment	**34,743**	**37,597**	**92.4%**	**Met**
1st Subsequent Year (2023-24)				
District Regular	35,459	37,360		
Charter School				
Total ADA/Enrollment	**35,459**	**37,360**	**94.9%**	**Not Met**
2nd Subsequent Year (2024-25)				
District Regular	35,459	37,360		
Charter School				
Total ADA/Enrollment	**35,459**	**37,360**	**94.9%**	**Not Met**

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

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

1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The District experienced a higher absenteeism rate in 2021-22 due to several COVID variant surges, that decreased the historical average ratio for this criterion. We anticipate attendance rates will recover to pre COVID levels in the out years.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2022-23)	436,831,041.00	458,542,251.00	5.0%	Not Met
1st Subsequent Year (2023-24)	452,000,252.00	471,344,904.00	4.3%	Not Met
2nd Subsequent Year (2024-25)	469,119,392.00	484,686,349.00	3.3%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The LCFF funding formula now includes the option of being funded on the higher ADA of current year, prior year or the average of the 3 prior years. The district is being fund on the 3 prior year average ADA. The increase also includes a higher than standard COLA based on the approved State budget.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2019-20)	295,160,436.01	312,419,348.33	94.5%
Second Prior Year (2020-21)	279,494,759.86	294,582,099.92	94.9%
First Prior Year (2021-22)	291,824,905.32	313,620,208.49	93.1%
		Historical Average Ratio:	94.1%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2%	2%	2%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**91.1% to 97.1%**	**91.1% to 97.1%**	**91.1% to 97.1%**

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2022-23)	326,928,451.00	359,296,523.00	91.0%	Not Met
1st Subsequent Year (2023-24)	341,960,487.00	372,936,829.00	91.7%	Met
2nd Subsequent Year (2024-25)	344,335,823.00	376,174,468.00	91.5%	Met

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

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

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

Explanation:
(required if NOT met)

There were additional funds used to purchase Buses causing the expenses to be higher than normal.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2022-23)	100,599,595.00	99,591,783.00	-1.0%	No
1st Subsequent Year (2023-24)	79,140,046.00	87,898,647.00	11.1%	Yes
2nd Subsequent Year (2024-25)	30,817,088.00	32,675,673.00	6.0%	Yes

Explanation: (required if Yes)

2022/23 and 2023/24 include one-time funds related to COVID that will be spent out through 2024/25, adjustments to Special Education funding, Title I, II and American Rescue Plan funding. Also, included are reductions for the School Improvement Block grant, Community School Partnership program, Project CalWELL, Refugee School Impact grant, the Student Support Academic Enrichment grant and the COPS grant being fully spent out.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	91,773,384.00	169,048,319.00	84.2%	Yes
1st Subsequent Year (2023-24)	82,828,619.00	99,331,342.00	19.9%	Yes
2nd Subsequent Year (2024-25)	81,203,991.00	96,280,184.00	18.6%	Yes

Explanation: (required if Yes)

The budget for all three years includes adjustments for Special Education funding, the Strong Workforce grant, the California Partnership Academies grants, and the new Expanded Learning Opportunities program. Also included are reductions for ASES, Learning Recovery Support Block grant, Mental Health related resources, Child Nutrition Kitchen upgrades and Staff Training funds, A-G funding, Ethnic Studies grant, In-Person Instruction grant, the new Art, Music, and instructional Materials Discretionary Block grant, Project CalNEW and California Department of Health grant, which will be fully spent or carryover only.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	6,019,717.00	6,715,645.00	11.6%	Yes
1st Subsequent Year (2023-24)	5,132,944.00	5,125,451.00	-.1%	No
2nd Subsequent Year (2024-25)	3,718,681.00	3,706,220.00	-.3%	No

Explanation: (required if Yes)

Included in the 1st interim budget are adjustments for donations, misc. income and local grants that are budged as they are received or as carry over is determined. Some of the increases include; funding for participation at Camp Winthers, Whitehouse Medical reimbursements, CTC/Alder Residency Grant and ROTC funds.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	43,570,174.00	37,501,372.00	-13.9%	Yes
1st Subsequent Year (2023-24)	31,567,920.00	25,707,232.00	-18.6%	Yes
2nd Subsequent Year (2024-25)	20,420,311.00	27,280,560.00	33.6%	Yes

Explanation: (required if Yes)

The reduction in the budget is due to reallocation of budget based on negotiated salary increases, updated plans for the Expanded Learning Opportunities program, COVID related resources, and the updates to grant spending plans to include carryover and reallocation of expenditures for Special Education, the new Ethnic Studies grant, Immigrant Ed, Title(s), CalNEW grant, and projected carryovers for 2022/23. In 2023/24 it is due to the reduction of site allocated COVID funds that were spent in 2022/23 as well as grants that were spent out. The increase in 2024/25 is due to the Expanded Learning grant program expansion, and textbook adoptions.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	43,439,774.00	48,852,487.00	12.5%	Yes
1st Subsequent Year (2023-24)	37,014,497.00	38,813,872.00	4.9%	No
2nd Subsequent Year (2024-25)	36,029,600.00	35,541,751.00	-1.4%	No

Explanation: (required if Yes)

The increase in 2022/23 is due to expenditures adjusted for grants, SPED Learning Recovery, CalNEW grant, the new Ethnic Studies, Immigrant Ed, Title(s), IDEA, new ERP system and implementation, professional development, other services, COVID related funds expenditures, miscellaneous income, and projected carryovers for 2022/23.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	198,392,696.00	275,355,747.00	38.8%	Not Met
1st Subsequent Year (2023-24)	167,101,609.00	192,355,440.00	15.1%	Not Met
2nd Subsequent Year (2024-25)	115,739,760.00	132,662,077.00	14.6%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	87,009,948.00	86,353,859.00	-.8%	Met
1st Subsequent Year (2023-24)	68,582,417.00	64,521,104.00	-5.9%	Not Met
2nd Subsequent Year (2024-25)	56,449,911.00	62,822,311.00	11.3%	Not Met

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

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

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

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

2022/23 and 2023/24 include one-time funds related to COVID that will be spent out through 2024/25, adjustments to Special Education funding, Title I, II and American Rescue Plan funding. Also, included are reductions for the School Improvement Block grant, Community School Partnership program, Project CalWELL, Refugee School Impact grant, the Student Support Academic Enrichment grant and the COPS grant being fully spent out.

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

The budget for all three years includes adjustments for Special Education funding, the Strong Workforce grant, the California Partnership Academies grants, and the new Expanded Learning Opportunities program. Also included are reductions for ASES, Learning Recovery Support Block grant, Mental Health related resources, Child Nutrition Kitchen upgrades and Staff Training funds, A-G funding, Ethnic Studies grant, In-Person Instruction grant, the new Art, Music, and Instructional Materials Discretionary Block grant, Project CalNEW and California Department of Health grant, which will be fully spent or carryover only.

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

Included in the 1st Interim Budget are adjustments for donations, misc. income and local grants that are budged as they are received or as carryover is determined. Some of the increases include; funding for participation at Camp Winthers, Whitehouse Medical reimbursements, CTC/ Alder Residency Grant and ROTC funds.

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

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

The reduction in the budget is due to reallocation of budget based on negotiated salary increases, updated plans for the Expanded Learning Opportunities program, COVID related resources, and the updates to grant spending plans to include carryover and reallocation of expenditures for Special Education, the new Ethnic Studies grant, Immigrant Ed, Title(s), CalNEW grant, and projected carryovers for 2022/23. In 2023/24 it is due to the reduction of site allocated COVID funds that were spent in 2022/23 as well as grants that were spent out. The increase in 2024/25 is due to the Expanded Learning grant program expansion, and textbook adoptions.

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

The increase in 2022/23 is due to expenditures adjusted for grants, SPED Learning Recovery, CalNEW grant, the new Ethnic Studies, Immigrant Ed, Title(s), IDEA, new ERP system and implementation, professional development, other services, COVID related funds expenditures, miscellaneous income, and projected carryovers for 2022/23.

7. CRITERION: Facilities Maintenance

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

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

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

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

		Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	15,432,168.06	16,423,426.00	Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		15,432,168.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	11.6%	14.6%	19.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**3.9%**	**4.9%**	**6.5%**

8B. Calculating the District's Deficit Spending Percentages

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

	Projected Year Totals			
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2022-23)	18,654,061.00	360,973,300.00	N/A	Met
1st Subsequent Year (2023-24)	13,564,675.93	372,985,484.00	N/A	Met
2nd Subsequent Year (2024-25)	16,713,799.38	376,334,768.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2022-23)	227,810,168.89	Met
1st Subsequent Year (2023-24)	247,057,258.74	Met
2nd Subsequent Year (2024-25)	265,691,937.09	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2022-23)	250,633,187.23	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	34,743.38	35,405.67	35,405.67
District's Reserve Standard Percentage Level:	**2%**	**2%**	**2%**

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

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

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

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	5,782,059.00	972,479.00	846,914.00

10B. Calculating the District's Reserve Standard

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

		Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	626,931,942.00	615,327,767.15	569,291,973.65
2.	Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	626,931,942.00	615,327,767.15	569,291,973.65
4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	12,538,638.84	12,306,555.34	11,385,839.47

6.	Reserve Standard - by Amount ($75,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**12,538,638.84**	**12,306,555.34**	**11,385,839.47**

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	11,539,251.00	12,538,639.00	12,306,555.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	61,017,043.56	77,058,048.37	97,930,188.88
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(.28)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	72,556,294.28	89,596,687.37	110,236,743.88
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.57%	14.56%	19.36%
District's Reserve Standard (Section 10B, Line 7):	**12,538,638.84**	**12,306,555.34**	**11,385,839.47**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget? — No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent? — No

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

S3. Temporary Interfund Borrowings

1a. Does your district have projected temporary borrowings between funds? (Refer to Education Code Section 42603) — No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? — No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. **Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)**					
Current Year (2022-23)	(56,236,964.00)	(59,589,226.00)	6.0%	3,352,262.00	Not Met
1st Subsequent Year (2023-24)	(66,167,830.79)	(62,481,827.07)	-5.6%	(3,686,003.72)	Not Met
2nd Subsequent Year (2024-25)	(59,759,359.62)	(66,058,680.62)	10.5%	6,299,321.00	Not Met
1b. **Transfers In, General Fund ***					
Current Year (2022-23)	1,000.00	1,000.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	1,000.00	1,000.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	1,000.00	1,000.00	0.0%	0.00	Met
1c. **Transfers Out, General Fund ***					
Current Year (2022-23)	6,405,613.00	6,405,613.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	2,052,892.00	2,052,892.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	2,164,537.00	2,164,537.00	0.0%	0.00	Met

1d. **Capital Project Cost Overruns**

Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget? **No**

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

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

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

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

Explanation: (required if NOT met)

The changes are due to adjustments in Special Education, and Routine Restricted Maintenance.

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

Explanation: (required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

   b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? — No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2022-23
Capital Leases	2	FD 01/OB 8982	FD 01/OB 7438/7439	445,404
Certificates of Participation				
General Obligation Bonds	various	FD 01/OB 8571/8572/8611/8612	FD 51/OB 7438/7439	752,622,716
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Various funds/objects	various funds/objects	6,883,757
Other Long-term Commitments (do not include OPEB):				
TOTAL:				759,951,877

Type of Commitment (continued)	Prior Year (2021-22) Annual Payment (P & I)	Current Year (2022-23) Annual Payment (P & I)	1st Subsequent Year (2023-24) Annual Payment (P & I)	2nd Subsequent Year (2024-25) Annual Payment (P & I)
Capital Leases	300,465	299,993	155,260	0
Certificates of Participation				
General Obligation Bonds	96,631,669	94,589,226	83,205,172	81,369,574
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	96,932,134	94,889,219	83,360,432	81,369,574
Has total annual payment increased over prior year (2021-22)?	**No**	**No**	**No**	

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities? No

c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions? No

2 OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	145,937,052.00	145,937,052.00
b. OPEB plan(s) fiduciary net position (if applicable)	145,937,052.00	145,937,052.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	0.00	0.00
d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.	Jun 30, 2021	Jun 30, 2021

3 OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2022-23)	9,897,575.00	12,133,627.00
1st Subsequent Year (2023-24)	9,897,575.00	12,297,820.00
2nd Subsequent Year (2024-25)	9,897,575.00	11,708,738.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2022-23)	7,418,758.00	8,106,573.00
1st Subsequent Year (2023-24)	7,705,257.00	8,270,766.00
2nd Subsequent Year (2024-25)	7,712,191.00	7,681,684.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2022-23)	7,106,021.00	7,106,021.00
1st Subsequent Year (2023-24)	7,414,423.00	7,414,423.00
2nd Subsequent Year (2024-25)	7,774,767.00	7,774,767.00
d. Number of retirees receiving OPEB benefits		
Current Year (2022-23)	493	521
1st Subsequent Year (2023-24)	495	541
2nd Subsequent Year (2024-25)	497	561

4. Comments:

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

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

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

b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities? No

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

2 Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	9,562,450.00	9,562,450.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3 Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs	Budget Adoption (Form 01CS, Item S7B)	First Interim
Current Year (2022-23)	16,399,647.00	16,347,018.00
1st Subsequent Year (2023-24)	14,826,648.00	14,774,019.00
2nd Subsequent Year (2024-25)	14,883,250.00	14,830,621.00

b. Amount contributed (funded) for self-insurance programs

Current Year (2022-23)	16,399,647.00	16,347,018.00
1st Subsequent Year (2023-24)	14,826,648.00	14,774,019.00
2nd Subsequent Year (2024-25)	14,883,250.00	14,830,621.00

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption? No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	2,326.2	2,289.6	2,289.5	2,144.2

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

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Sep 27, 2022

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

If Yes, date of Superintendent and CBO certification: Oct 11, 2022

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

If Yes, date of budget revision board adoption: Dec 13, 2022

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

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

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

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

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?				
	If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are step & column adjustments included in the interim and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

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

		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are savings from attrition included in the interim and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption? No

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	1,923.6	2,051.6	2,038.1	1,619.9

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

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Oct 11, 2022

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

If Yes, date of Superintendent and CBO certification: Oct 11, 2022

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

If Yes, date of budget revision board adoption: Dec 13, 2022

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

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

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

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption? No

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	298.0	304.7	304.7	297.5

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
2.	Salary settlement:			
	Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
	Total cost of salary settlement	3,840,802	1,780,613	0
	Change in salary schedule from prior year (may enter text, such as "Reopener")	10.75%	4.5%	0.0%

Negotiations Not Settled

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are step & column adjustments included in the interim and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step and column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are costs of other benefits included in the interim and MYPs?			
2.	Total cost of other benefits			
3.	Percent change in cost of other benefits over prior year			

S9. **Status of Other Funds**

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	First Interim 2022-23 Budget Assumptions			
	2021-22	2022-23	2023-24	2024-25
AVERAGE DAILY ATTENDANCE (ADA)				
Actual P-2	34,049.01	34,819.74	35,534.89	35,534.89
Funded	37,498.29	36,959.98	35,966.72	35,534.89
Change from prior year	(11.71)	(538.31)	(993.26)	(431.83)
% change from prior	-0.03%	-1.44%	-2.69%	-1.20%
LCFF REVENUES				
State Funded COLA	5.07%	13.26%	5.38%	4.02%
LCFF Targeted Student %, 3 yr avg	53.46%	52.66%	53.64%	53.76%
Supplemental Grant Growth	$ 1,520,493	$ 3,631,602	$ 1,814,839	$ 1,324,233
Base Grant Growth	$ 16,336,763	$ 39,639,619	$ 9,989,491	$ 11,447,507
TOTAL LCFF FUNDING	**$ 383,409,806**	**$ 427,904,461**	**$ 440,056,028**	**$ 453,101,186**
Transportation and TIIG	$ 7,581,042	$ 7,581,042	$ 7,862,458	$ 8,084,048
Transitional K Add-on	$ -	$ 1,223,434	$ 1,289,255	$ 1,341,083
Supplemental Grant	$ 36,302,182	$ 39,933,784	$ 41,748,623	$ 43,072,856
Base Grant	$ 339,526,582	$ 379,166,201	$ 389,155,692	$ 400,603,199
	ok	ok	ok	ok
TOTAL LCFF FUNDING PER ADA	**$ 10,224**	**$ 11,544**	**$ 12,199**	**$ 12,712**
Supplemental Grant	**$ 968**	**$ 1,080**	**$ 1,161**	**$ 1,212**
$ Growth from prior year	$ 41	$ 112	$ 81	$ 51
% Growth from prior year	4.4%	11.6%	7.5%	4.4%
Base Grant	**$ 9,054**	**$ 10,259**	**$ 10,820**	**$ 11,274**
$ Growth from prior year	$ 1,215	$ 1,205	$ 561	$ 454
% Growth from prior year	15.5%	13.3%	5.5%	4.2%
Transportation and TIIG	**$ 202**	**$ 205**	**$ 218**	**$ 226**
FEDERAL REVENUES				
Special Education-restricted	$ 10,560,706	$ 15,224,672	$ 11,039,606	$ 11,108,005
Change from prior year	$ 2,116,119	$ 4,663,966	$ (4,185,066)	$ 68,399
Title I, NCLB, Part A, Low Income - restricted	$ 15,735,428	$ 18,407,924	$ 16,092,166	$ 16,092,166
Change from prior year	$ 3,058,111	$ 2,672,496	$ (2,315,758)	$ -
All Other Federal Programs - unrestricted & restricted	$ 66,196,849	$ 65,959,187	$ 60,766,875	$ 5,475,502
Change from prior year	$ 40,687,032	$ (237,662)	$ (5,192,312)	$ (55,291,373)

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	First Interim 2022-23 Budget Assumptions			
	2021-22	**2022-23**	**2023-24**	**2024-25**
OTHER STATE REVENUES				
Special Education (RS 6500) - restricted	$ 32,531,973	$ 34,669,922	$ 36,478,076	$ 36,750,348
Change from prior year	$ 2,048,776	$ 2,137,949	$ 1,808,154	$ 272,272
Special Education Mental Health - restricted (RS 3327 & 6546)	$ 3,234,951	$ 3,425,253	$ 3,096,824	$ 3,096,824
Change from prior year	$ 49,916	$ 190,302	$ (328,429)	$ -
Mandate Block Grant	$ 1,752,678	$ 1,926,516	$ 1,926,516	$ 1,926,516
Change from prior year	$ 91,250	$ 173,838	$ -	$ -
Lottery-unrestricted	$ 6,138,907	$ 6,005,062	$ 6,005,062	$ 6,005,062
Change from prior year	$ (497,654)	$ (133,845)	$ -	$ -
$ per qualified ADA	$ 177	$ 170	$ 170	$ 170
Lottery-restricted	$ 3,806,953	$ 2,366,701	$ 2,366,701	$ 2,366,701
Change from prior year	$ 1,890,906	$ (1,440,252)	$ -	$ -
$ per qualified ADA	$ 82	$ 67	$ 67	$ 67
OTHER LOCAL REVENUES				
All Other Local Revenue- unrestricted and restricted	$ 10,228,182	$ 6,715,645	$ 5,125,451	$ 3,706,220
Change from prior year	$ 4,635,529	$ (3,512,537)	$ (1,590,194)	$ (1,419,231)

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	First Interim 2022-23 Budget Assumptions			
	2021-22	2022-23	2023-24	2024-25
EXPENDITURES				
Staffing FTE				
Includes Unschool staffing				
Certificated				
Reg. Ed. based on enrollment	1,336.27	1,343.59	1,332.51	1,317.25
Change from prior year	(13.86)	7.32	(11.08)	(15.26)
Reg. Ed. Reserve	16.00	8.00	8.00	8.00
Change from prior year	8.00	(8.00)	-	-
Reg. Ed. Other Tchr (beyond ratio)	26.40	(14.08)	(2.61)	(3.08)
Change from prior year	9.01	(40.48)	11.47	(0.47)
Reg. Ed. Other Certificated	96.31	87.09	86.99	86.99
Change from prior year	2.41	(9.22)	(0.10)	0.00
Reg. Ed. Class Size Reduction	122.86	125.98	125.48	124.81
Change from prior year	(2.54)	3.12	(0.50)	(0.67)
Expense	$ 12,159,010	$ 13,823,741	$ 13,817,491	$ 13,833,576
Change from prior year	$ (211,876)	$ 1,664,731	$ (6,250)	$ 16,084
Grade Span implemented	Fully Implemented	Fully Implemented	Fully Implemented	Fully Implemented
Supplemental Grant	191.27	178.10	176.60	176.60
Change from prior year	14.97	(13.17)	(1.50)	0.00
Expense	$ 14,877,623	$ 18,252,196	$ 19,122,466	$ 19,264,457
Change from prior year	$ 102,417	$ 3,374,573	$ 870,270	$ 141,991
Classified				
Reg. Ed. based on enrollment	195.38	194.00	194.88	194.88
Change from prior year	2.63	(1.38)	0.88	-
Reg. Ed. Classified Other, includes reductions	599.92	635.09	635.09	635.09
Change from prior year	(7.51)	35.17	-	-
Supplemental Grant	111.26	113.41	113.41	113.41
Change from prior year	(3.52)	2.15	0.00	0.00
Expense	$ 3,751,350	$ 5,290,959	$ 5,125,030	$ 5,167,468
Change from prior year	$ 207,874	$ 1,539,609	$ (165,929)	$ 42,438

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	First Interim 2022-23 Budget Assumptions			
	2021-22	**2022-23**	**2023-24**	**2024-25**
EXPENDITURES				
Staffing FTE				
Management				
Reg. Ed. based on enrollment	91.00	91.00	91.00	91.00
Change from prior year	-	0.00	0.00	-
Reg. Ed. Other Management, including reductions	44.31	43.93	43.93	43.93
Change from prior year	0.54	(0.38)	-	-
Other Staffing Costs				
Salary Cost of Living Adjustment (COLA) Unrestricted Only	$ 30,031,776 (Full year implementation)	$ 50,980,851	$ 61,350,643	$ 61,350,643
Change from prior year	$ 7,023,105	$ 20,949,075	$ 10,369,792	$ -
COLA % - All, except Teamsters	3.55%	10.00%	4.50%	0.00%
COLA %- Teamsters only-current & retro	3.55%	10.00%	4.50%	0.00%
Step and Column (net of retirements) General Fund Unrestricted & Restricted	$ 3,174,078	$ 3,352,980	$ 3,573,716	$ 3,699,196
Certificated non management %	0.90%	0.90%	0.90%	0.90%
Certificated management %	0.80%	0.80%	0.80%	0.80%
Classified %	0.90%	0.90%	0.90%	0.90%
Benefits				
Medical Insurance	$ 36,422,460	$ 37,901,168	$ 39,546,079	$ 41,468,018
Change due to rate change	$ (30,450)	$ 1,478,708	$ 1,644,911	$ 1,921,939
Premium rate change; % annualized	4.00%	4.24%	4.34%	4.86%
Retiree Medical Insurance	$ 3,993,258	$ 4,535,537	$ 3,666,111	$ 3,686,186
Change due to salary and rate change	$ (144,131)	$ 542,279	$ (869,426)	$ 20,075

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	First Interim 2022-23 Budget Assumptions			
	2021-22	2022-23	2023-24	2024-25
EXPENDITURES				
Benefits				
Workers' Compensation Insurance	$ 3,922,840	$ 3,647,050	$ 3,824,581	$ 3,845,524
Change due to rate change & transfers	$ 114,924	$ 424,210	$ 177,531	$ 20,943
% of qualified payroll	1.63%	1.62%	1.62%	1.62%
State Teachers Retirement (STRS)	$ 26,905,804	$ 33,196,904	$ 35,680,497	$ 35,845,874
Change due to rate change	$ 2,056,222	$ 6,291,100	$ 2,483,593	$ 165,377
% of qualified payroll	16.92%	19.10%	19.10%	19.10%
Public Employee Retirement (PERS)	$ 8,811,448	$ 12,199,238	$ 12,528,024	$ 12,335,351
Change due to rate change	$ 1,019,543	$ 3,387,790	$ 328,786	$ (192,673)
% of qualified payroll	22.910%	25.370%	25.20%	24.60%
Supplies and Materials				
Transportation Fuel and Supplies	$ 959,851	$ 1,220,119	$ 1,244,521	$ 1,269,411
Change from prior year	$ 581,717	$ 260,268	$ 24,402	$ 24,890
COLA %	70%	27%	2%	2%
Services and Operating				
Utilities (electric, gas, water, etc.)	$ 8,101,530	$ 8,765,366	$ 8,991,512	$ 9,189,326
Change from prior year	$ 1,529,482	$ 663,836	$ 226,146	$ 197,813
Inflation % increase	23.75%	8.19%	2.58%	2.20%
Property and Liability Insurance	$ 3,175,352	$ 3,669,356	$ 3,764,025	$ 3,846,834
Change from prior year	$ 418,434	$ 494,004	$ 94,669	$ 82,809
Inflation % increase	17.48%	15.56%	2.58%	2.20%
Board Election	$ -	$ 250,000	$ -	$ 250,000
Change from prior year	$ (263,700)	$ 250,000	$ (250,000)	$ 250,000

PLANNING FACTORS - MULTI-YEAR PROJECTIONS

Dollars relate to unrestricted General Fund unless otherwise noted	First Interim 2022-23 Budget Assumptions			
	2021-22	2022-23	2023-24	2024-25
EXPENDITURES				
Services and Operating				
Deferred Maintenance Transfer Out	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000
Change from prior year, Base $ RRMA		$ -	$ -	$ -
Special Education Contribution	$ 34,683,571	$ 41,247,970	$ 42,425,270	$ 44,211,446
Change from prior year	$ 2,619,787	$ 6,564,399	$ 1,177,300	$ 1,786,176
System of Professional Growth	$ 181	$ -	$ -	$ -
Change from prior year	$ (72,731)	$ (181)	$ -	$ -
Restricted Maintenance Account	$ 16,191,321	$ 16,423,426	$ 17,244,597	$ 17,761,935
Change from prior year	$ 845,596	$ 232,105	$ 821,171	$ 517,338

SJUSD General Fund Budget

FY 2022-2023

Description	2022-2023 Budget		
	Unrestricted	Restricted	Total Fund
CERTIFICATED SALARIES			
Teacher Salaries	$ 144,111,555.00	$ 47,049,699.00	$ 191,161,254.00
Certificated Pupil Support Salaries	9,818,265	8,057,568	17,875,833
Certificated Supervisor and Administrator Salaries	19,339,791	4,088,784	23,428,575
Other Certificated Salaries	3,971,693	6,922,137	10,893,830
TOTAL CERTIFICATED SALARIES	**$ 177,241,304**	**$ 66,118,188**	**$ 243,359,492**
CLASSIFIED SALARIES			
Classified Instructional Aide Salaries	2,221,445	22,666,330	24,887,775
Classified Support Salaries	20,706,841	13,868,851	34,575,692
Classified Supervisor and Administrator Salaries	5,843,154	4,911,695	10,754,849
Clerical/Office Salaries	17,724,998	2,213,110	19,938,108
Other Classified Salaries	1,293,217	6,268,445	7,561,662
TOTAL CLASSIFIED SALARIES	**$ 47,789,655**	**$ 49,928,431**	**$ 97,718,086**
EMPLOYEE BENEFITS			
STRS (Certificated Retirement System)	33,196,904	33,044,501	66,241,405
PERS (Classified Retirement System)	12,199,238	12,757,923	24,957,161
OASDI (Social Security)	6,371,229	4,916,218	11,287,447
Health Benefits	37,808,410	24,629,134	62,437,544
State Unemployment Insurance	1,124,557	593,832	1,718,389
Worker's Compensation	3,647,050	1,880,972	5,528,022
Retiree Benefits	4,535,537	2,870,877	7,406,414
Other Benefits	3,014,567	1,687,995	4,702,562
TOTAL EMPLOYEE BENEFITS	**$ 101,897,492**	**$ 82,381,452**	**$ 184,278,944**
BOOKS & SUPPLIES			
Approved textbooks/Core Curriculum	0	5,464,187	5,464,187
Books & Other Reference Materials	413,646	1,305,168	1,718,814
Materials & Supplies	6,400,456	18,188,775	24,589,231
Non-Capitalized Equipment	563,512	5,152,630	5,716,142
Food	10,152	2,846	12,998
TOTAL BOOKS & SUPPLIES	**$ 7,387,766**	**$ 30,113,606**	**$ 37,501,372**
SERVICES AND OTHER OPERATING EXPENDITURES			
Subagreement for Services	317,298	11,264,765	11,582,063
Travel and Conference Fees	698,277	1,036,317	1,734,594
Dues and Memberships	214,576	95,548	310,124
Insurance	3,669,356	175	3,669,531
Utilities	8,765,366	0	8,765,366
Rentals, Leases, and Repairs	1,268,911	300,706	1,569,617
Direct Cost Transfers	-2,718,226	-5,216,046	-7,934,272
Professional/Consulting Services and Operating Expenditures	11,982,153	15,410,141	27,392,294
Communications	1,542,671	220,499	1,763,170
TOTAL SERVICES AND OTHER OPERATING EXPENPENDITURES	**$ 25,740,382**	**$ 23,112,105**	**$48,852,487**
CAPITAL OUTLAY			
Buildings & Building Improvements	0	1,000,000	1,000,000
Equipment	5,388,458	2,279,359	7,667,817
Equipment Replacement	62,739	73,000	135,739
TOTAL CAPITAL OUTLAY	**$ 5,451,197**	**$ 3,352,359**	**$8,803,556**
OTHER OUTGOING			
Tuition	0	107,404	107,404
Direct Support Services Costs	-6,511,266	6,116,261	-395,005
Debt Service	299,993	0	299,993
TOTAL OTHER OUTGOING	**$ (6,211,273)**	**$ 6,223,665**	**$ 12,392**
GENERAL FUND TOTAL EXPENDITURES	**$ 359,296,523**	**$ 261,229,806**	**$ 620,526,329**

San Juan Unified School District

2022-23 1ST INTERIM BUDGET REPORT

Presented to the Board of Education
December 13, 2022

1

CORE COMMITMENTS

- Prioritize resources to close achievement gaps, improve teaching and learning, recruit and retain high quality employees and help all students reach their potential.
- Provide sound fiscal stewardship of community resources.
- Build trust by sharing useful, transparent fiscal information.
- Adopt a budget that consistently balances on-going revenues and expenditures to avoid a structural deficit.
- Preserve an ending fund balance that ensures integrity and stability of the district.

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2022-23 1st Interim Budget Report

ADOPTED BUDGET

- The budget adopted by the Board to satisfy the statutory requirement that a budget be in place prior to the start of the fiscal year on July 1.

FIRST INTERIM REPORT

- This document presents a view of the budget based on the fiscal condition of the district on October 31.

SECOND INTERIM REPORT

- This document presents a view of the budget based on the fiscal condition of the district on January 31.

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San Juan Unified School District

General Fund – Unrestricted Revenues

Unrestricted	45 Day Budget Projections	1st Interim Projections
LCFF	$422,718,205	$427,904,461
Federal Revenue	0	0
State Revenue	9,531,194	9,661,572
Local Revenue	1,473,821	1,649,554
Total Revenue	**$433,723,220**	**439,215,587**

- The projected increase in LCFF funds in the amount of $5,189,256 is the result of using an updated LCFF Calculator with an increased COLA of 13.26%
- State Revenues reflect an increase of $130,378 as a result of adjustments to awards and carryover
- Local Revenues reflect an increase of $175,733 as a result of donations received and budgeted

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San Juan Unified School District

General Fund – Restricted Revenues

Restricted	45 Day Budget Projections	1st Interim Projections
LCFF	$2,061,615	$2,162,389
Federal Revenue	100,599,595	99,591,783
State Revenue	160,615,737	159,386,747
Local Revenue	4,545,896	5,066,091
Total Revenue	**$267,822,843**	**$266,207,010**

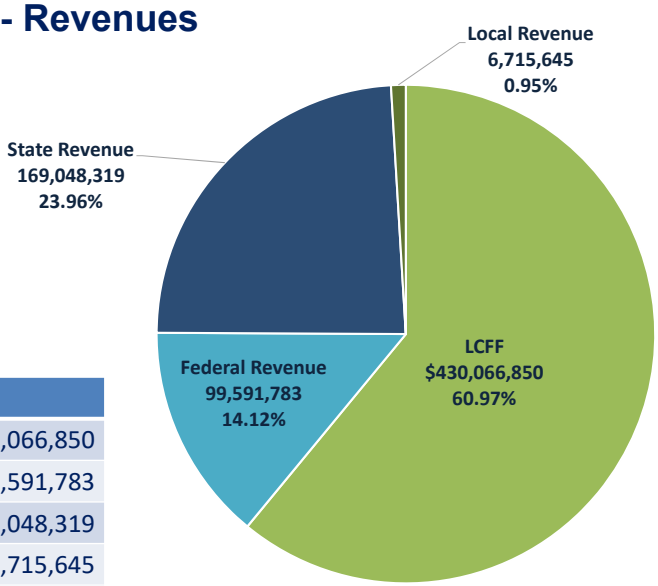
- Restricted LCFF Revenues for Special Education reflect an increase in the amount of $100,774 as a result of updated calculation
- Federal Revenues reflect a decrease of $1,007,812 due to adjustments in awards, carryover being spent and projected deferred revenue adjustments
- Restricted State Revenues reflect a decrease of $1,228,990 due to adjustments in awards, carryover being spent and projected deferred revenue adjustments
- Restricted Local Revenues reflect an increase of $520,195 as a result of donations and new grants received

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San Juan Unified School District

General Fund Summary - Revenues





Revenues	
LCFF	$430,066,850
Federal Revenue	99,591,783
State Revenue	169,048,319
Local Revenue	6,715,645
Total Revenue	**$705,422,597**

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San Juan Unified School District

General Fund – Unrestricted Expenditures

Unrestricted	45 Day Budget Projections	1st Interim Projections
Certificated Salaries	$164,563,587	$177,241,304
Classified Salaries	44,865,834	47,789,655
Benefits	101,601,116	101,897,492
Supplies, Services & Operating	32,177,453	33,128,148
Capital Outlay	5,588,364	5,451,197
Other Outgoing/Transfer of Indirect	(6,015,098)	(6,211,273)
Total Expenditures	**$342,781,256**	**$359,296,523**

- Unrestricted Certificated and Classified Salaries increased as a result of a 10% on-going salary increase and the reduction of budget for unfilled, open positions. The net result is an increase of $15,601,538
- Unrestricted Benefits increased $296,376 as a result of the increase and a reduction in projected costs for H&W as a result of lower than anticipated rates for the 2023 calendar year
- The remaining expenditure categories experienced an increase in the amount of $617,353 as a result of carryover adjustments

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San Juan Unified School District

General Fund – Restricted Expenditures

Restricted	45 Day Budget Projections	1st Interim Projections
Certificated Salaries	$59,740,108	$66,118,188
Classified Salaries	45,052,873	49,928,431
Benefits	81,556,575	82,381,452
Supplies, Services & Operating	54,414,448	53,225,711
Capital Outlay	3,629,881	3,352,359
Other Outgoing/Transfer of Indirect	6,161,021	6,223,665
Total Expenditures	**$250,554,906**	**$261,229,806**

- Restricted Certificated and Classified Salaries increased as a result of a 10% on-going salary increase and the reduction of budget for unfilled, open positions. The net result is an increase of $11,253,638
- Unrestricted Benefits increased $824,877 as a result of the increase and a reduction in projected costs for H&W as a result of lower than anticipated rates for the 2023 calendar year
- The remaining expenditure categories experienced a decrease in the amount of $1,403,615 as a result of adjustments to self-sustaining budgets shifting budget to cover the salary increase

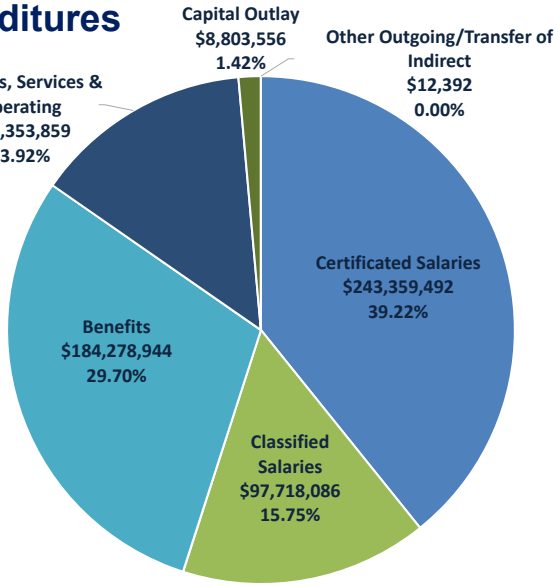
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San Juan Unified School District

General Fund Summary - Expenditures



Expenditures	
Certificated Salaries	$243,359,492
Classified Salaries	97,718,086
Benefits	184,278,944
Supplies, Services & Operating	86,353,859
Capital Outlay	8,803,556
Other Outgoing/ Transfer of Indirect	12,392
Total Expenditures	**$620,526,329**



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San Juan Unified School District

General Fund Summary - Combined

Unrestricted/Restricted	45 Day Revision	1st Interim Projections
Total Revenues	**$701,546,063**	**$705,423,597**
Total Expenditures & Other Financing Sources/Uses	**599,740,775**	**626,931,942**
Increase/(Decrease) Fund Balance	101,805,288	78,491,655
Beginning Fund Balance	129,074,884	149,318,514
Ending Fund Balance (EFB)	**$230,880,172**	**$227,810,169**
Components of EFB		
Restricted	$111,116,715	$113,759,611
Committed	28,958,784	40,596,587
Assigned	1,500,000	897,676
Reserve for Economic Uncertainty (REU) 2%	11,994,816	12,538,639
Unassigned Fund Balance	$77,309,857	60,017,656
Total Fund Balance vs. Expenditures	**38.91%**	**36.43%**
Total Unassigned Fund Balance vs. Expenditures	**12.89%**	**9.57%**

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San Juan Unified School District

General Fund Summary with Supplemental Breakout

General Fund	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
Supplemental	$8,566,057	$39,933,784	$40,435,978	$(7,276)	$(509,470)	$8,056,587
Base/Other	87,072,586	399,281,803	318,860,545	(61,257,727)	19,163,531	106,236,117
Total Unrestricted	95,638,643	439,215,587	359,296,523	(61,265,003)	18,654,061	114,292,704
Total Restricted	53,679,871	266,207,010	261,229,806	54,860,390	59,837,594	113,517,465
Total	**$149,318,514**	**$705,422,597**	**$620,526,329**	**$(6,404,613)**	**$78,491,655**	**$227,810,169**







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Other Funds

FUND	Beginning Balance	Revenues	Expenses	Other Financing	Surplus/ (Deficit)	Ending Balance
ASB	2,044,845	1,851,171	1,851,171	0	0	2,044,845
Charter School	727,754	3,273,958	2,916,651	(255,937)	101,370	829,124
SPED (SELPA)	0	6,190,626	6,190,626	0	0	0
Adult Education	2,136,463	4,268,857	4,263,510	(99,347)	(94,000)	2,042,463
Child Development	3,606,212	27,342,308	32,560,790	2,724,599	(2,493,883)	1,112,329
Cafeteria	7,020,462	25,238,232	21,644,039	(8,455)	3,585,738	10,606,200
Deferred Maintenance	2,675,243	8,500	2,927,457	2,000,000	-918,957	1,756,286
Special Revenue	**18,210,979**	**68,173,652**	**72,354,244**	**4,360,860**	**180,268**	**18,391,247**
Building	227,178,852	2,282,963	144,671,032	5,417,085	(136,970,984)	90,207,868
Capital Facilities	7,694,581	3,015,000	115,000	(5,000,000)	(2,100,000)	5,594,581
Bond Interest & Redemption	101,181,055	80,557,900	88,234,983	0	(7,677,083)	93,503,972
Capital Projects	**336,054,488**	**85,855,863**	**233,021,015**	**417,085**	**(146,748,067)**	**189,306,421**
Self Insurance	**44,779,637**	**23,239,500**	**27,234,027**	**1,626,668**	**(2,367,859)**	**42,411,778**
TOTAL	**399,045,104**	**177,269,015**	**332,609,286**	**6,404,613**	**(148,935,658)**	**250,109,446**

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Planning Factors

	2022-23	2023-24	2024-25
Funded ADA	36,959.98	35,966.72	35,534.89
COLA (DOF)	13.26%*	5.38%	4.02%
STRS Employer Rate	19.10%	19.10%	19.10%
PERS Employer Rate	25.37%	25.20%	24.60%
California CPI	5.75%	2.58%	2.20%
Lottery – Unrestricted per ADA	$170	$170	$170
Lottery – Restricted per ADA	$67	$67	$67
Mandate Block Grant – K-8 per ADA	$34.94	$36.82	$38.30
Mandate Block Grant – 9-12 per ADA	$67.31	$70.93	$73.78
Unemployment Insurance Rate	.50%	.20%	.20%

* Includes DOF COLA of 6.56% plus augmented COLA of 6.70%

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Multi-Year Projections (MYP)

	2022-23	2023-24	2024-25
Total Revenues	**$705,423,597**	**$634,574,857**	**$587,926,652**
Total Expenditures	**626,931,942**	**615,327,767**	**569,291,974**
Increase/(Decrease) Fund Balance	78,491,655	19,247,090	18,634,678
Beginning Fund Balance	149,318,514	227,810,169	247,057,259
Ending Fund Balance (EFB)	**227,810,169**	**247,057,259**	**265,691,937**
Components of EFB			
Restricted	$113,759,611	$119,442,025	$121,362,904
Committed	40,596,587	38,018,546	34,092,289
Reserve for Economic Uncertainty-2%	12,538,639	12,306,555	11,385,839
Assigned Fund balance	897,676	0	0
Unassigned Fund Balance	$60,017,655	$77,290,132	$98,850,904
Total Fund Balance vs. Expenditures	**36.43%**	**40.15%**	**46.67%**
Unassigned Fund Balance vs. Expenditures	**9.57%**	**12.56%**	**17.36%**

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Certification

Positive – the District will be able to meet its financial obligations for the current and subsequent two fiscal years

Qualified – the District may not be able to meet its financial obligations for the current and subsequent two fiscal years

Negative – the District will not meet its financial obligations in the current of following fiscal years

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San Juan Unified School District

Summary & Next Steps

- Continue to monitor economics and be cautious in committing resources
- Review the details of future, potential stimulus funds
- Revise budget assumptions to align with most current information and enrollment trends
- Continue to build system-wide understanding, strategically align resources to goals, and identify cost-saving measures
- Attend the Governor's Budget Workshop January 18th after its release January 10th

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San Juan Unified School District

Questions?



Special Thanks to the Fiscal Department

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: K-3

MEETING DATE: 12/13/2022

SUBJECT: Intent to Convey Easement at Greer Elementary to California American Water

DEPARTMENT: Facilities

CHECK ONE:
For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

ACTION REQUESTED:
The superintendent is recommending that the board adopt Resolution No. 4053 declaring the intent to convey a permanent easement at Greer Elementary to California American Water and to call a public hearing to be held on January 10, 2023.

RATIONALE/BACKGROUND:
California American Water is requesting the granting of a permanent utility easement at Greer Elementary, on a portion of APN# 285-0110-003, for the purposes of construction a water well and related appurtenances. This easement is necessary for the purposes of constructing, installing, maintaining, using, operating, inspecting, repairing, and servicing a water well, and related appurtenances and uses.

ATTACHMENT(S):
A: Resolution No. 4053
B: California American Water Easement Agreement
C: Aerial Exhibit

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 12/05/2022

FISCAL IMPACT:
Current Budget: $N/A
Additional Budget: $N/A
Funding Source: N/A
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☐ On-going ☐

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A

Strategic Plan: N/A

PREPARED BY: Frank Camarda, Chief Operations Officer

APPROVED BY: Kent Kern, Superintendent of Schools

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Resolution No. 4057

RESOLUTION OF INTENTION TO CONVEY EASEMENT TO CALIFORNIA AMERICAN WATER

WHEREAS, San Juan Unified School District ("District") owns real property located at 2301 Hurley Way, Sacramento, California, in the County of Sacramento, State of California, bearing Assessor's Parcel Number (APN 285-0110-003) and commonly known as Greer Elementary School;

WHEREAS, California American Water (Cal-Am) has requested that the District convey to Cal-Am, a permanent easement ("Easement") for water utility purposes, over an area of real property on APN 285-0110-003, for the purpose of constructing a water well and related appurtenances; as generally described and depicted in Exhibit A ("Easement Area");

WHEREAS, the purpose of the Easement is for Cal-Am to construct, maintain, and operate certain water utility infrastructure; and

WHEREAS, pursuant to Education Code section 17557, before so conveying property, a school district's governing board must adopt a resolution in an open meeting by a two-thirds vote of all of its members declaring the intention to convey the property.

NOW, THEREFORE, the Board of Education of the San Juan Unified School District hereby finds, determines, declares, orders, and resolves as follows:

1. Recitals. The foregoing recitals are hereby adopted as true and correct.

2. Intent to Dedicate; Terms and Conditions. Pursuant to Education Code section 17556 et seq., it is the intention of the District to convey to Cal-Am the Easement generally described and depicted in the attached Exhibit A for the purposes described herein.

3. Public Hearing. On the 10th of January 2023, at the hour of 6:30 p.m., or as soon thereafter as the matter can be heard, the District's Board of Education shall hold a public hearing upon the question of making the conveyance of the Easement to Cal-Am pursuant to Education Code sections 17558 and 17559, at which time any interested person may appear and be heard thereon.

4. Notice of Adoption. Notice of adoption of this Resolution shall be given by posting a true copy of this Resolution in three (3) public places in the District not less than ten (10) days before the date of the public hearing described above. Notice of said public hearing shall be given by publishing the notice in a newspaper of general circulation published in the District or in a newspaper published that has general circulation within the District not less than five (5) days before the date of the public hearing described above.

PASSED AND ADOPTED on the 13th of December 2022, at a regular meeting of the Board of Education by the following vote:

AYES: _____
NOES: _____
ABSENT: _____
ABSTAIN: _____

SAN JUAN UNIFIED SCHOOL DISTRICT

By: _____
President
San Juan Unified School District
Board of Education

ATTESTED TO:

By: _____
Clerk
San Juan Unified School District
Board of Education

EXHIBIT A

[Description of Easement]

EASEMENT AGREEMENT FOR CONSTRUCTION OF WATER WELL

San Juan Unified School District, a political subdivision of the State of California, who acquired title as Arcade School District of Sacramento County, a political subdivision of the State of California (hereinafter referred to as "Grantor"), does hereby agree to grant to **California-American Water Company**, a corporation in the State of California ("Grantee"), a permanent exclusive utility easement on Grantor's real property in the County of Sacramento, State of California, bearing Assessor's Parcel Number 285-0110-003, for the purpose of constructing a water well and related appurtenances, as further described in the Grant of Permanent Exclusive Utility Easement attached hereto as **Exhibit "1"** and made a part hereof ("Permanent Easement"), and as bounded and described in **Exhibits "A"** and **"B"** to the Permanent Easement ("Easement Area"). Through this agreement, Grantee and Grantor are sometimes collectively referred to herein as "Parties" or individually as "Party."

COVENANTS, TERMS, CONDITIONS AND RESTRICTIONS

NOW, THEREFORE, for good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, Grantee and Grantor covenant and agree as follows:

1. **Permanent Easement**. Pursuant to the terms herein, Grantor shall sell, and Grantee shall purchase, the Permanent Easement for the purpose of constructing, installing, maintaining, using, operating, inspecting, repairing, and servicing a water well, and related appurtenances and uses, as further described in the Permanent Easement.

2. **Ownership of the Underlying Property.** Grantor reserves the rights and incidents of ownership of the underlying fee interest in the Easement Area, provided that such incidents of ownership shall not hinder, conflict, or interfere with, or otherwise frustrate the exercise of Grantee's rights hereunder.

3. **Purchase Price**. Grantee shall pay to Grantor One Hundred Twenty- Six Thousand Five Hundred Dollars ($126,500) ("Purchase Price") in consideration of the Permanent Easement. The entire balance of the Purchase Price, less any credits due to Grantee, as expressly provided herein, shall be due from Grantee on the date of conveyance.

4. **Effective Date**. For purposes of this agreement, the "Effective Date" shall be the date upon which this agreement has been executed by all Parties.

5. **Compliance with Law.** Grantee shall use due care in the construction, operation and maintenance of the Easement Area, and all fixtures and appurtenances located within the Easement Area. Grantee and its contractors and subcontractors shall comply with the requirements of Education Code sections 45125.1 and 45125.2 during the use of the Permanent Easement and Easement Area by Grantee, its contractors, and subcontractors.

6. **Maintenance and Use of the Easement Area**. Grantee shall, at its sole cost and expense, maintain and keep the Easement Area in good order and condition. Grantee use of the Easement Area shall not interfere with the Owner's regular operation of its property.

7. **Indemnification**.

(a) Grantee shall indemnify, defend, and hold harmless Grantor, its Board, Board members, officers, employees, agents, representatives, and invitees, from and against any action, cause of action, suit, expense, demand, loss, damage, claim, cost, judgment, injury or liability whatsoever (collectively, "Liability"), resulting from Grantee's exercise of its rights under this Permanent Easement, including its access to and ingress and egress on the Easement Area. Notwithstanding the foregoing, Grantee shall not be required to indemnify any such parties from Liability caused by the sole negligent act or intentional misconduct of Grantee, its Board, Board members, officers, employees, agents, representatives, and invitees.

(b) Grantor shall indemnify, defend, and hold harmless Grantee, its Board members, officers, employees, agents, representatives, and invitees, from and against any action, cause of action, suit, expense, demand, loss, damage, claim, cost, judgment, injury or liability whatsoever, including reasonable attorney's fees, resulting from any interference by Grantor with Grantee's rights under the Permanent Easement, or any damage to Grantee's facilities or improvements caused by Grantor resulting from the negligence or willful misconduct of Grantor or any of Grantor's Board, Board members, officers, employees, agents, representatives, and/or invitees.

8. **Insurance**. Grantor shall keep all existing insurance policies insuring the Easement Area against property damage and liability, if any, in full force and effect pending this transaction.

9. **Allocation of Costs**. Grantee will pay any and all recording fees and County/City documentary transfer taxes incurred in connection with the recording of the Grant of Permanent Easement.

10. **Notices.** All notices under this Agreement must be in writing and will be effective: (a) immediately upon delivery in person or by email, provided delivery is made during regular business hours; or (b) upon the actual delivery to the recipient if delivered (i) by a reputable overnight courier service (such as Federal Express) providing confirmation of delivery or (ii) by certified mail. The inability to deliver because of a changed address of which no notice was given, or rejection or other refusal to accept any notice, shall be deemed to be the receipt of the notice as of the date of such inability to deliver or rejection or refusal to accept. Any notice to be given by any Party may be given by the counsel for such Party. All notices must be properly addressed and delivered to the Parties as applicable, at the addresses below or at such other addresses as either Party may designate by written notice.

If to Grantor: San Juan Unified School District
3738 Walnut Avenue
Carmichael, CA 95608
Frank.Camarda@sanjuan.edu

If to Grantee: California-American Water Company
4701 Beloit Drive
Sacramento, CA 95838
Attention: Jacob Rowe, Project Manager
Email: Jacob.Rowe@amwater.com
Phone (Office): (916) 568-4213
Phone (Cell): (916) 605-8972

Cc: Aiko Yamakawa, Aiko.Yamakawa@amwater.com

11. **Recordation**. Upon full execution, the Permanent Easement shall be recorded in the Official Records of Sacramento County, State of California.

12. **Governing Law**. This agreement and the Permanent Easement shall be construed and governed in accordance with the laws of the State of California, without regard to principles of conflicts of law.

13. **Amendment**. No amendment, supplement or modification of this agreement or the Permanent Easement shall be binding unless executed in writing by the Parties and recorded in the Official Records of Sacramento County.

14. **Drafting Ambiguities; Headings.** The Parties agree that they are aware that they have the right to be advised by counsel with respect to the negotiations, terms and conditions of this agreement, and the decision of whether or not to seek advice of counsel with respect to this agreement is a decision which is the sole responsibility of each Party. This agreement shall not be construed in favor of or against any Party by reason of the extent to which each Party participated in the drafting of the agreement. Headings in this agreement are for convenience only and are not to be used in the construction or interpretation of this agreement.

15. **Authority and Execution.** This agreement, which is valid only when executed by Grantee and Grantor, together with the Permanent Easement, constitutes the complete understanding and agreement of the Parties hereto and no oral representation shall in any manner vary the terms hereof or be binding. The effectiveness of this agreement and any amendment hereto is contingent upon approval or ratification by the Owner's Governing Board.

16. **Entire Agreement**. This agreement supersedes any and all oral or written agreements between the Parties regarding the Permanent Easement which are prior in time to this agreement, and this agreement, together with the Permanent Easement, contains the entire agreement between the Parties as to the subject matter hereof. The Parties shall not be bound by any prior understanding, agreement, promise, representation, or stipulation, express or implied, not specified herein.

17. **Severability**. If any one or more of the provisions of this agreement should be held invalid or unenforceable by a court of competent jurisdiction, then such provision or provisions shall be null and void and shall be deemed separate from the remaining provisions of this agreement, which remaining provisions shall continue in full force and effect, provided that the rights and obligations of the Parties contained herein are not materially prejudiced and the intentions of the Parties continue to be effective.

18. **Authorization.** Each Party represents to the other Party that such Party has authority under all applicable laws to enter into this agreement, that all of the procedural requirements imposed by law upon each Party for the approval and authorization of this agreement have been properly completed, and that the persons who have executed the agreement on behalf of each Party are authorized and empowered to execute said agreement.

19. **No Third-Party Beneficiaries.** Nothing in this agreement shall be construed to confer any third-party benefit on any other person not a party hereto, including but not limited to any broker, with respect to this agreement.

20. **Warrant of Signature Authority**. The Grantor warrants the signature appearing on this instrument of real property (i.e., Grant of Permanent Easement) has the legal and requisite signatory authority for the conveyance of Grantor's real property interest. Further, the Parties acknowledge and agree that this Grantee, which is a private corporation, is relying on said Warrant of Signature Authority when accepting this real property instrument for recordation.

Dated this _____ day of _____, 2022

GRANTOR
San Juan Unified School District,
a California School District

_____

GRANTEE
California-American Water Company,
a California Corporation

_____

EXHIBIT 1

Grant of Permanent Exclusive Utility Easement

[*See Attached*]

Recording requested by:
California-American Water Company

When recorded return to:

California-American Water Company
4701 Beloit Drive
Sacramento, CA 95838

A.P.N.: 285-0110-003
Transfer Tax: $_____

GRANT OF PERMANENT EXCLUSIVE UTILITY EASEMENT

FOR VALUABLE CONSIDERATION, receipt of which is hereby acknowledged, **SAN JUAN UNIFIED SCHOOL DISTRICT, a school district organized and existing under the laws of the State of California** ("GRANTOR"), hereby grants to **CALIFORNIA-AMERICAN WATER COMPANY, a California corporation** (**"**GRANTEE"), its successors and assigns, a permanent and exclusive easement (the "Easement") for general utility purposes, including but not limited to, the installation, construction, reconstruction, maintenance, operation, inspection, replacement, alteration, upgrade, repair and security of public utilities and facilities including wells, treatment systems, storage tanks, pump stations, power supply, generators, pipelines, conduits, valves, and permitter walls together with devices for inspection, monitoring, metering, measuring, regulating, protection, communications, electrical or other power, and any or all incidents and appurtenances thereto (collectively, the "Facilities"), over, under, upon, along and across all that real property, situated in the County of Sacramento, State of California, and more particularly described in Exhibit "A" and depicted in Exhibit "B" attached hereto, and made a part of this Grant of Easement ("Easement Area"), together with the right to fence the Easement Area, and including the reasonable right of ingress and egress to and from the Easement Area to access the Facilities.

Grantor shall make no use whatsoever of the Easement Area without the prior written consent of Grantee, which consent may be given or withheld in Grantee's sole discretion.

The provisions and covenants hereof shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns, and shall run with the land.

IN WITNESS HEREOF, GRANTOR has executed this Easement Deed this _____day of_____, 2022.

GRANTOR: SAN JUAN UNIFIED SCHOOL DISTRICT, a school district organized and existing under the laws of the State of California

By: _____

Name: _____

Title:_____

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

A Notary Public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF _____)

COUNTY OF _____)

On _____ before me, _____, notary public,
date name of notary officer

personally appeared _____,
name(s) of signer(s)

_____,

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

_____
Signature of Notary

----------**OPTIONAL SECTION**----------

CAPACITY CLAIMED BY SIGNER

Though statute does not require the Notary to fill in the data below, doing so may prove invaluable to persons relying on the document.

☐ INDIVIDUAL
☐ CORPORATE OFFICER(S)

_____
Title(s)
☐ PARTNER(S) ☐ LIMITED
☐ GENERAL

☐ ATTORNEY-IN-FACT
☐ TRUSTEE(S)
☐ GUARDIAN/CONSERVATOR
☐ OTHER: _____

_____

_____

SIGNER IS REPRESENTING:
Name of Person(s) or entity(ies)

_____

_____

OPTIONAL SECTION:

DATA REQUESTED HERE IS NOT REQUIRED BY LAW.

TITLE OR TYPE OF DOCUMENT: _____

NUMBER OF PAGES _____ **DATE** _____

SIGNER(S) OTHER THAN NAMED ABOVE _____

****

CERTIFICATE OF ACCEPTANCE

This is to certify that the interest in real property conveyed by the within agreement, the provisions of which are incorporated by this reference as though fully set forth in this Certification, to the California American Water Company, a corporation in the State of California, is hereby accepted by the undersigned officer pursuant to authority conferred by Resolution No. 2011-0011 of the Board of Supervisors of said County adopted on January 11, 2011, and the Grantee consents to recordation thereof by its duly authorized officer.

_____ _____
Officer Date

****

EXHIBIT A

Legal Description

[*See Attached*]

September 6, 2022

EXHIBIT 'A'
LEGAL DESCRIPTION

All that real property situate in the County of Sacramento, State of California, being a portion of Parcel 1 per Grant Deed recorded in Book 2565 Official Records, at Page 455, Sacramento County records, located in Section 65, Rancho Del Paso, said real property being described as follows:

BEGINNING at a point on the South line of said Parcel 1 and North line of Hurley Way right of way to which the Southwest corner of said Parcel 1 bears North 89°29'37" West a distance of 202.65 feet; thence leaving said South line North 00°01'23" West a distance of 135.00 feet; thence South 89°29'37" East a distance of 100.00 feet; thence South 00°01'23" East a distance of 135.00 feet the a point on the South Line of Said Parcel 1; thence along said South line North 89°29'37" West a distance 100.00 feet more or less to the Point of Beginning.

Containing 0.310 acres, more or less.

The above-described real property is identified on Exhibit 'B' attached hereto and made a part hereof.

The basis of bearings of this description is NAD83, California State Plane Zone 2. All distances shown are grid distances.

End of Description

This description was prepared by me or under my direction.

PROFESSIONAL LAND SURVEYOR
DANA JOHN REMINGTON
LS 8448
EXPIRES DEC 31, 2022
STATE OF CALIFORNIA

Dana J. Remington 9-6-2022

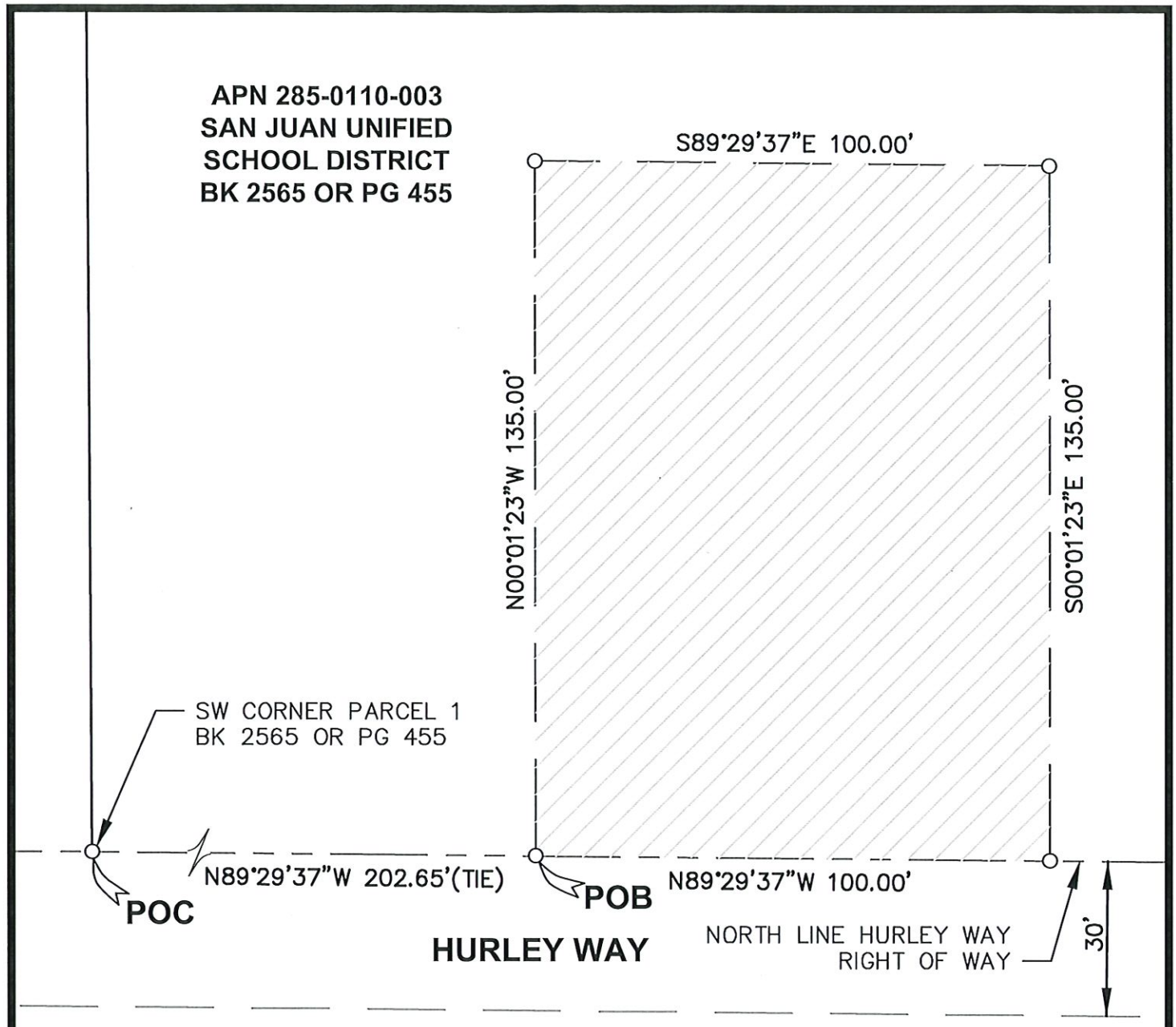
Dana J. Remington LS No. 8448 Date:

EXHIBIT B

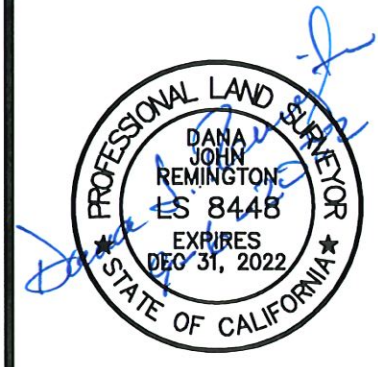
Easement Area

[*See Attached*]

APN 285-0110-003
SAN JUAN UNIFIED
SCHOOL DISTRICT
BK 2565 OR PG 455



EASEMENT AREA
0.310± ACRES



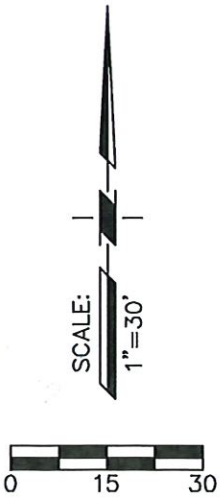
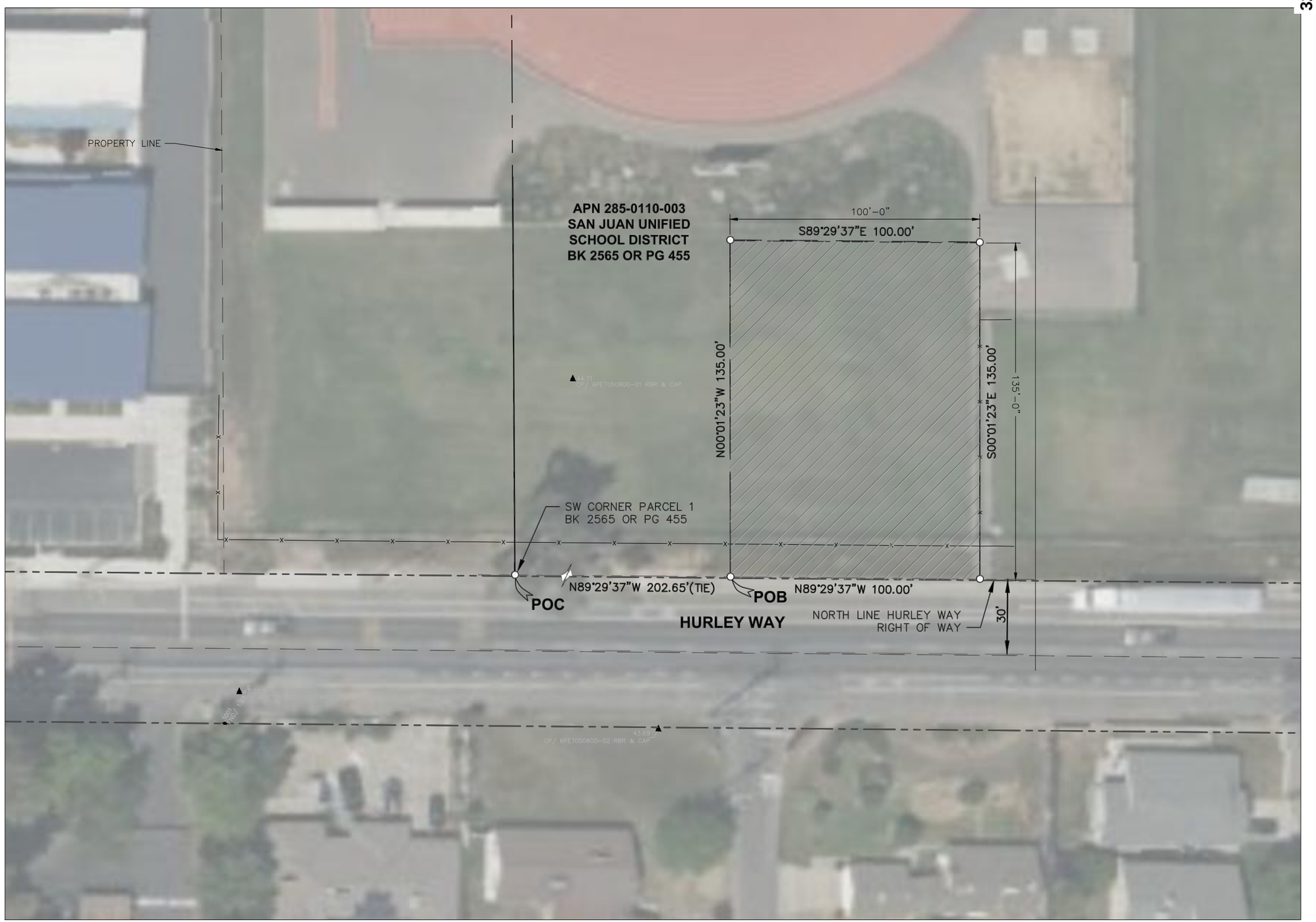


EXHIBIT 'B'
EASEMENT
A PORTION OF
SECTION 65, RANCHO DEL PASO
SACRAMENTO COUNTY, CALIFORNIA
SCALE: 1"=30' SEPTEMBER 2022

PSOMAS
11661 Blocker Drive, Suite 200
Auburn, Ca. 95603
(800) 400-7072

SHEET 2 OF 2

N:\6PET050800 Cal Am Hurley Way Wells\Survey\DWG\V-PL-6PET050800 APN 285-0110-003.dwg, 9/6/2022 3:52 PM



NO.	DESCRIPTION	ENGR INIT	COUNTY BY	APPROVAL DATE

SCALE:

DATE: NOVEMBER 2022

WARNING

0 1/2 1

IF THIS BAR DOES NOT MEASURE 1" THEN DRAWING IS NOT TO SCALE.

DESIGNED AAS

DRAWN NMVL

CHECKED KBB

CALIFORNIA
AMERICAN WATER
4701 BELOIT DRIVE
SACRAMENTO, CALIFORNIA 95838 PHONE (916) 568-4207 FAX (916) 568-4286

PETERSON . BRUSTAD . INC
ENGINEERING . CONSULTING
80 Blue Ravine Rd. Suite 280
Folsom, CA 95630 PH. 916-608-2212

HURLEY WAY WELL PROJECT

Exhibit C

EASEMENT DELINEATION PLAN

Attachment C

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: K-4

MEETING DATE: 12/13/2022

SUBJECT: Intent to Convey Easement at Northridge Elementary to the Fair Oaks Water District

DEPARTMENT: Facilities

CHECK ONE:
For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

ACTION REQUESTED:
The superintendent is recommending that the board adopt Resolution No. 4055 declaring the intent to convey a permanent easement at Northridge Elementary to the Fair Oaks Water District, and to call a public hearing to be held on January 10, 2023.

RATIONALE/BACKGROUND:
The Fair Oaks Water District (FOWD) is requesting the granting of an easement at Northridge Elementary, over a small area of APN#249-0232-006, which is adjacent to the FOWD parcel located at 8261 Kaula Drive. This easement is necessary for the purposes of FOWD to construct, maintain and operate certain water utility infrastructure.

ATTACHMENT(S):
A: Resolution No. 4055
B: Easement Legal Description
C: Aerial Drawing

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 12/05/2022

FISCAL IMPACT:
Current Budget: $N/A
Additional Budget: $N/A
Funding Source: N/A
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☐ On-going ☐

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A

Strategic Plan: N/A

PREPARED BY: Frank Camarda, Chief Operations Officer

APPROVED BY: Kent Kern, Superintendent of Schools

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

Resolution No. 4055

RESOLUTION OF INTENTION TO CONVEY EASEMENT TO THE FAIR OAKS WATER DISTRICT

WHEREAS, San Juan Unified School District ("District") owns real property located at 5150 Cocoa Palm Way, Fair Oaks, California, in the County of Sacramento, State of California, bearing Assessor's Parcel Number (APN 249-0232-006) and commonly known as Northridge Elementary School;

WHEREAS, Fair Oaks Water District ("FOWD") has requested that the District convey to FOWD, an easement ("Easement") for water utility purposes, over a small area of real property on APN (249-0232-006) which is adjacent to the FOWD parcel located at 8261 Kaula Drive of approximately 50 linear feet west along the Kaula Drive frontage and 30 linear feet north, as generally described and depicted in Exhibit A ("Easement Area");

WHEREAS, the purpose of the Easement is for FOWD to construct, maintain, and operate certain water utility infrastructure; and

WHEREAS, pursuant to Education Code section 17557, before so conveying property, a school district's governing board must adopt a resolution in an open meeting by a two-thirds vote of all of its members declaring the intention to convey the property.

NOW, THEREFORE, the Board of Education of the San Juan Unified School District hereby finds, determines, declares, orders, and resolves as follows:

1. Recitals. The foregoing recitals are hereby adopted as true and correct.

2. Intent to Dedicate; Terms and Conditions. Pursuant to Education Code section 17556 et seq., it is the intention of the District to convey to FOWD the Easement generally described and depicted in the attached Exhibit A for the purposes described herein.

3. Public Hearing. On the 10th of January 2023, at the hour of 6:30 p.m., or as soon thereafter as the matter can be heard, the District's Board of Education shall hold a public hearing upon the question of making the conveyance of the Easement to FOWD pursuant to Education Code sections 17558 and 17559, at which time any interested person may appear and be heard thereon.

4. Notice of Adoption. Notice of adoption of this Resolution shall be given by posting a true copy of this Resolution in three (3) public places in the District not less than ten (10) days before the date of the public hearing described above. Notice of said public hearing shall be given by publishing the notice in a newspaper of general circulation published in the District or in a

newspaper published that has general circulation within the District not less than five (5) days before the date of the public hearing described above.

PASSED AND ADOPTED on December 13, 2022, at a regular meeting of the Board of Education by the following vote:

AYES: _____
NOES: _____
ABSENT: _____
ABSTAIN: _____

SAN JUAN UNIFIED SCHOOL DISTRICT

By: _____
President
San Juan Unified School District
Board of Education

ATTESTED TO:

By: _____
Clerk
San Juan Unified School District
Board of Education

EXHIBIT A

[Description of Easement]

EXHIBIT A
FAIR OAKS WATER DISTRICT
WELL SITE EASEMENT
FAIR OAKS, CA
JUNE 2021

ALL THAT PORTION OF THAT LOT ENTITLED "NORTHRIDGE SCHOOL (ORANGEVALE UNION SCHOOL DISTRICT) SAN JUAN UNIFIED SCHOOL DISTRICT" AS SHOWN ON THAT RECORD OF SURVEY RECORDED IN BOOK 52 RECORD OF SURVEY, PAGE 5, RECORDS OF SACRAMENTO COUNTY, CALIFORNIA, MORE PARTICULARLY DESCRIBED AS FOLLOWS.

COMMENCING AT THE SOUTHWEST CORNER OF LOT 62 AS SHOWN ON THAT SUBDIVISION MAP ENTITLED "NORTHRIDGE HILLS UNIT NO. 4" RECORDED IN BOOK 68 OF MAPS, PAGE 3, RECORDS OF SAID COUNTY, SOUTH 88°45'15" WEST, 50.00 FEET ALONG THE RIGHT OF WAY AS SHOWN ON SAID RECORD OF SURVEY TO THE POINT OF BEGINNING;

THENCE ALONG SAID RIGHT OF WAY FROM SAID POINT OF BEGINNING SOUTH 88°45'15" WEST, 28.00 FEET;

THENCE ALONG SAID RIGHT OF WAY A CURVE TO THE RIGHT HAVING A RADIUS OF 814.00 FEET, THROUGH A CENTRAL ANGLE OF 01°32'55" HAVING AN ARC LENGTH OF 22.00 FEET, ALSO HAVING A CHORD BEARING OF SOUTH 89°31'48" WEST HAVING A LENGTH OF 22.00 FEET;

THENCE LEAVING SAID RIGHT OF WAY NORTH 01°14'40" WEST, 30.00 FEET;

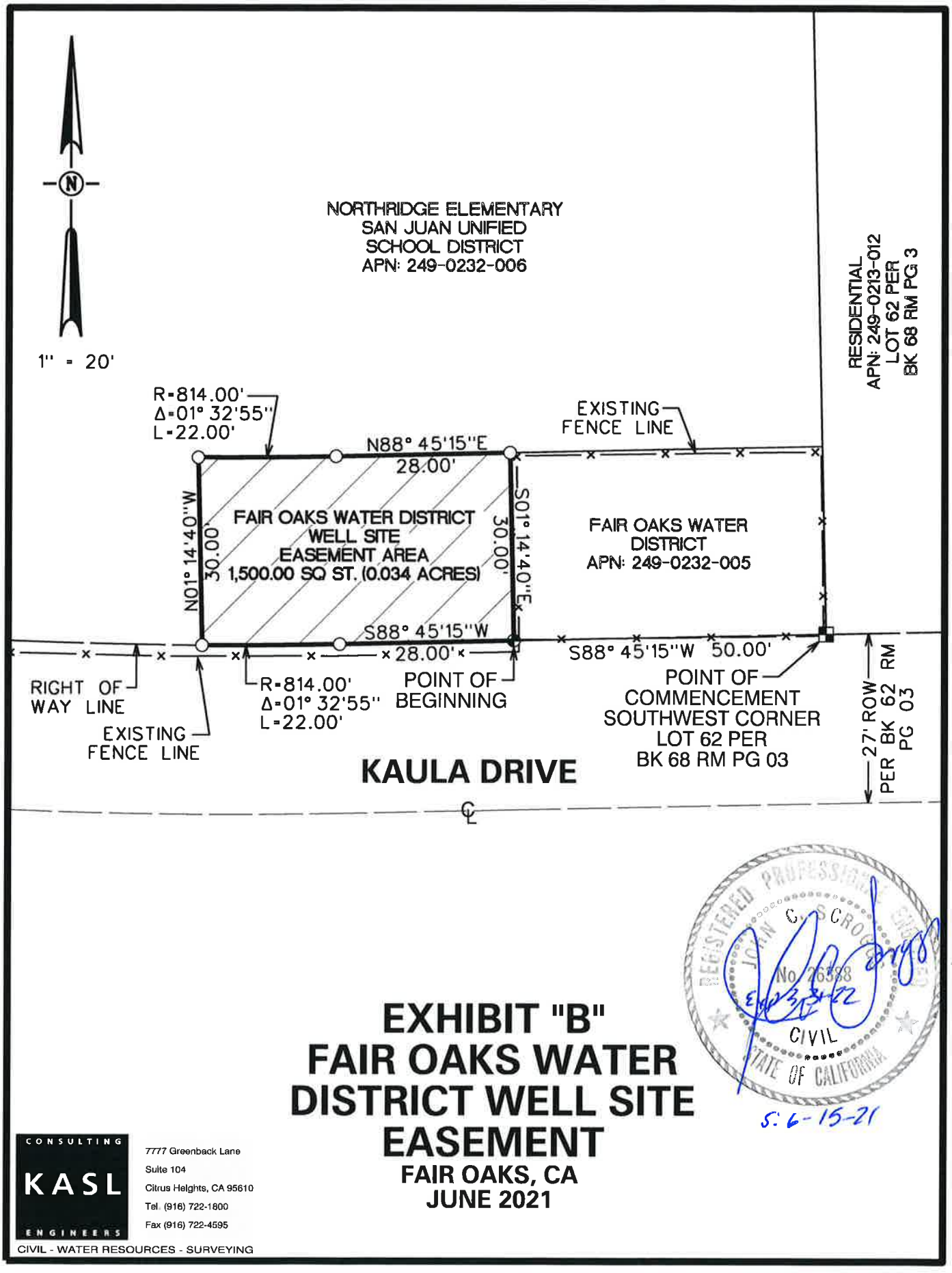
THENCE ALONG A CURVE TO THE LEFT HAVING A RADIUS OF 814.00 FEET, THROUGH A CENTRAL ANGLE OF 01°32'55" HAVING AN ARC LENGTH OF 22.00 FEET, ALSO HAVING A CHORD BEARING OF NORTH 89°31'48" EAST HAVING A LENGTH OF 22.00 FEET;

THENCE NORTH 88°45'15" EAST, 28.00 FEET;

THENCE SOUTH 01°14'40" EAST, 30.00 FEET TO THE POINT OF BEGINNING. SAID EASEMENT CONTAINING 1,500.00 SQUARE FEET (0.034 ACRES), MORE OR LESS.



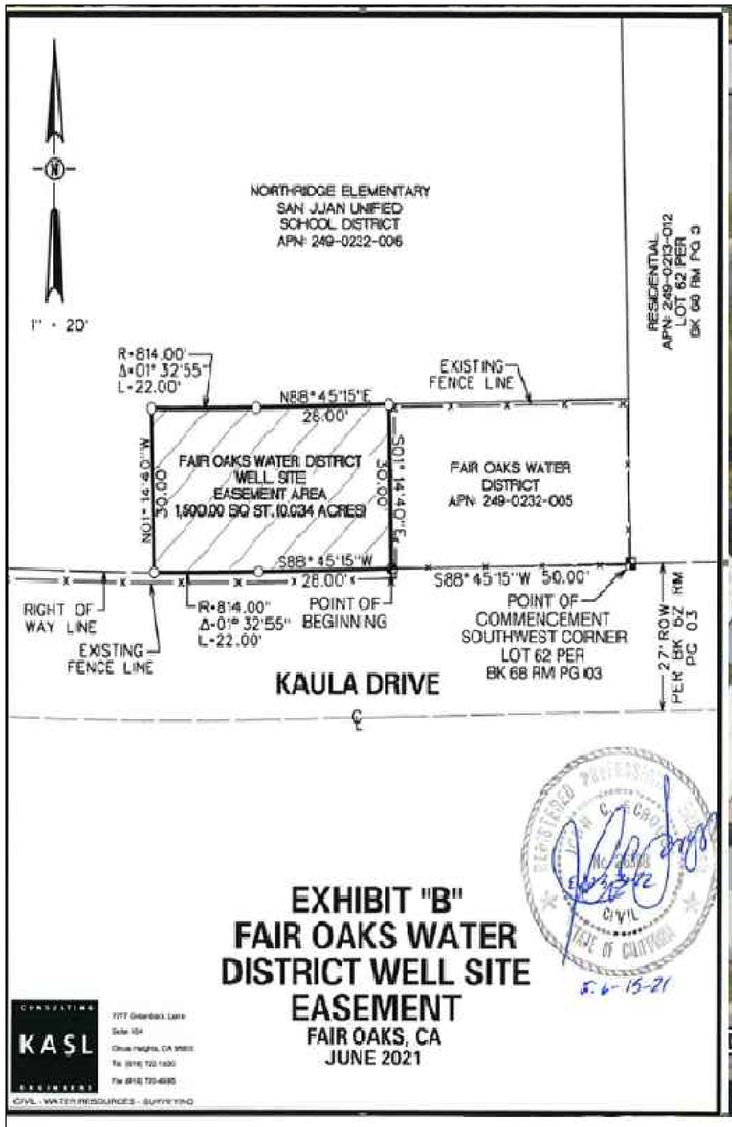
5: 6-15-21



5-6-15-21

EXHIBIT "B"
FAIR OAKS WATER DISTRICT WELL SITE EASEMENT
FAIR OAKS, CA
JUNE 2021

CONSULTING
KASL
ENGINEERS
CIVIL - WATER RESOURCES - SURVEYING
7777 Greenback Lane
Suite 104
Citrus Heights, CA 95610
Tel. (916) 722-1800
Fax (916) 722-4595





Existing FOWD Northridge
Well Site (30' x 50')

REVIEWED BY:	DATE:	DESIGNED BY: TOM R. GRAY	NOTE: GENERATED FOR EXHIBIT PROPOSE ONLY	FAIR OAKS WATER DISTIRCT 10326 FAIR OAKS BLVD, FAIR OAKS, CA 95628, (916) 967-5723	SHEET 1/1
REVIEWED BY:	DATE:	DRAWN BY: A. SHAFAQ		PROPOSED WATER EASEMENT ADJACENT TO NORTHRIDGE WELL SITE	
REVIEWED BY:	DATE:	CHECKED BY: TOM R. GRAY DATE: 11/29/2022			

Attachment C

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: K-5

MEETING DATE: 12/13/2022

SUBJECT: Intent to Convey Easement at John Barrett Middle School to the County of Sacramento

DEPARTMENT: Facilities

CHECK ONE:
For Discussion: ☐
For Action: ☒
Report: ☐
Workshop: ☐
Recognition: ☐
Emergency Action: ☐

ACTION REQUESTED:
The superintendent is recommending that the board adopt Resolution No. 4057 declaring the intent to convey a permanent easement at John Barrett Middle School to the County of Sacramento and to call a public hearing to be held on January 24, 2023.

RATIONALE/BACKGROUND:
The County of Sacramento is requesting the granting of a permanent easement at the John Barrett Middle School site. This easement is necessary for the purposes of public facilities and public utilities.

ATTACHMENT(S):
A: Resolution No. 4057
B: County of Sacramento Proposed Easement Agreement

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 12/05/2022

FISCAL IMPACT:
Current Budget: $N/A
Additional Budget: $N/A
Funding Source: N/A
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only ☐ On-going ☐

LCAP/STRATEGIC PLAN:
Goal: N/A Focus: N/A
Action: N/A

Strategic Plan: N/A

PREPARED BY: Nicholas Arps, Director of Facilities, Construction & Modernization

APPROVED BY: Frank Camarda, Chief Operations Officer
Kent Kern, Superintendent of Schools

RESOLUTION NO. 4057

RESOLUTION BY THE SAN JUAN UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

RESOLUTION OF INTENTION TO CONVEY EASEMENT IN REAL PROPERTY TO COUNTY OF SACRAMENTO

WHEREAS, San Juan Unified School District ("District") owns real property located at 4243 Barrett Road, Carmichael, California, in the County of Sacramento, State of California, bearing Assessor's Parcel Number (APN 245-0280-003);

WHEREAS, Sacramento County ("County") has requested that the District convey to County, Public Utilities and Public Facilities Easement ("Easement") for right of way purposes, over an area real property on APN (245-0280-003) of approximately 0.159 acres +/-, as generally described and depicted in Attachment B ("Easement Area");

WHEREAS, the purpose of the Easement is for County to construct, reconstruct, repair and forever maintain an easement for a public facilities and public utilities;

WHEREAS, pursuant to Education Code section 17557, before so conveying property, a school district's governing board must adopt a resolution in an open meeting by a two-thirds vote of all of its members declaring the intention to convey the property;

NOW, THEREFORE, the San Juan Unified School District Board of Education does hereby resolve as follows:

Section 1 Recitals. The foregoing recitals are hereby adopted as true and correct.

Section 2 Intent to Dedicate, Terms, and Conditions. Pursuant to Education Code sections 17556, et seq., it is the intention of the District to convey to County the Easement generally described and depicted in the attached Exhibit A for the purposes described herein.

Section 3 Public Hearing. On the 24th of January 2023, at the hour of 6:30 p.m., or as soon thereafter as the matter can be heard, the District's Governing Board shall hold a public hearing upon the question of making the conveyance of the Easement to County pursuant to Education Code sections 17558 and 17559, at which time any interested person may appear and be heard thereon.

Section 4 Notice of Adoption. Notice of adoption of this Resolution shall be given by posting a true copy of this Resolution in three (3) public places in the District not less than ten (10) days before the date of the public hearing described above. Notice of said public hearing shall be given by publishing the notice in a newspaper of general circulation published in the District or in a newspaper published in Sacramento County that has general circulation within the District not less than five (5) days before the date of the public hearing described above.

The foregoing Resolution was adopted by the San Juan Unified School District Board of Education at a meeting of the Board on December 13, 2022, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
President
San Juan Unified School District
Board of Education

Attest:

_____
Clerk
San Juan Unified School District
Board of Education

WHEN RECORDED RETURN TO:

REAL ESTATE DIVISION
COUNTY OF SACRAMENTO
3711 Branch Center Road
Sacramento, CA 95827
Mail Code 63-002

No Fee Document - Per Government Code 27383
No Document Transfer Tax - Per R & T Code 11922

Okay to Accept By
Signature/Date: _____

Print Name & Dept: _____

APN: 245 - 0280 - 003

Project Name & Dept: 4243 BARRETT ROAD– SIPS/DOT

THIS SPACE FOR RECORDER'S USE ONLY

EASEMENT FOR PUBLIC UTILITIES AND PUBLIC FACILITIES

San Juan Unified School District, a political subdivision of the State of California,

do(es) hereby grant to the County of Sacramento, a political subdivision of the State of California, (hereinafter referred to as "County"), an Easement for Public Utilities including but not limited to water, sewer, gas and drainage pipes, poles, overhead lines, telephone, cable TV, underground power and other appurtenances as County may deem necessary, an Easement for Landscaping for the purpose of planting and maintaining landscaping and other incidental purposes as deemed necessary by the County, an Easement for Sidewalk for the installation and maintenance of a sidewalk or walkway, together with any appurtenances pertaining thereto, an Easement for Traffic Signal Facilities, together with any appurtenances pertaining thereto and an Easement for Street Lighting Facilities, including foundations, standards, conduit and any and all appurtenances pertaining thereto, together with the right to construct, reconstruct, operate and maintain all of the aforementioned, over, across, through and under that certain property in the County of Sacramento, State of California, described as follows:

See Exhibits "A" and "B" attached hereto and made a part hereof.

Together with the perpetual right of ingress to and egress from said property, for the purpose of exercising and performing all of the rights and privileges herein granted.

[Signature page follows]

[Signature page to Easement for Public Utilities and Public Facilities]

Warrant of Signature Authority. The Grantor warrants the signature appearing on this instrument of real property (i.e. Easement Deed, Grant Deed, Quit Claim Deed) has the legal and requisite signatory authority for the conveyance of Grantor's real property interest. Further, the Parties acknowledge and agree that this Grantee, which is a public entity, is relying on said Warrant of Signature Authority when accepting this real property instrument for recordation.

Dated this _____ day of _____, 22____

San Juan Unified School District, a political subdivision of the State of California,

_____
Signed

_____
Title

CALIFORNIA ALL-PURPOSE ACKNOWLEDGMENT

A Notary Public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF _____)

COUNTY OF _____)

On _____ before me, _____, notary public,
date name of notary officer

personally appeared _____,
name(s) of signer(s)

_____,

who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

_____
Signature of Notary

----------**OPTIONAL SECTION**----------

CAPACITY CLAIMED BY SIGNER

Though statute does not require the Notary to fill in the data below, doing so may prove invaluable to persons relying on the document.

☐ INDIVIDUAL
☐ CORPORATE OFFICER(S)

_____
Title(s)
☐ PARTNER(S) ☐ LIMITED
☐ GENERAL

☐ ATTORNEY-IN-FACT
☐ TRUSTEE(S)
☐ GUARDIAN/CONSERVATOR
☐ OTHER: _____

_____

_____

SIGNER IS REPRESENTING:
Name of Person(s) or entity(ies)

_____

_____

OPTIONAL SECTION:

DATA REQUESTED HERE IS NOT REQUIRED BY LAW.

TITLE OR TYPE OF DOCUMENT: _____

NUMBER OF PAGES _____ DATE _____

SIGNER(S) OTHER THAN NAMED ABOVE _____

****

CERTIFICATE OF ACCEPTANCE

This is to certify that the interest in real property conveyed by the within deed, the provisions of which are incorporated by this reference as though fully set forth in this Certification, to the County of Sacramento, a political subdivision of the State of California, is hereby accepted by the undersigned officer pursuant to authority conferred by Resolution No. 2011-0011 of the Board of Supervisors of said County adopted on January 11, 2011, and the Grantee consents to recordation thereof by its duly authorized officer.

_____ _____
Director of General Services Date

****

EXHIBIT A

EASEMENT FOR PUBLIC UTILITIES AND PUBLIC FACILITIES

DESCRIPTION

AN EASEMENT FOR PUBLIC UTILITIES AND PUBLIC FACILITIES, LOCATED WITHIN THAT CERTAIN JOHN BARRETT SCHOOL TRACT OF LAND DEPICTED ON THAT CERTAIN MAP OF BARRETT HIGHLANDS, FILED IN BOOK 209 OF MAPS, AT PAGE 12, OFFICIAL RECORDS OF SACRAMENTO COUNTY, LOCATED WITHIN THE WEST HALF OF THE SOUTHWEST ONE QUARTER OF SECTION 10, TOWNSHIP 9 NORTH, RANGE 6 EAST, M.D.M., IN THE UNINCORPORATED AREA OF SACRAMENTO COUNTY, STATE OF CALIFORNIA, BEING MORE CLEARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT ON THE SOUTH LINE OF THE BARRETT SCHOOL PROPERTY AS DEPICTED ON SAID MAP, ALSO BEING THE SOUTH LINE OF SECTION 10, SAID POINT WHICH BEARS SOUTH 87°06'45" WEST, 20.00 FEET FROM THE SOUTHEAST CORNER OF BARRETT SCHOOL, BEING A POINT ON THE CENTERLINE OF BARRETT ROAD, A 40' WIDE ROAD; THENCE FROM SAID **POINT OF BEGINNING**, THE BOUNDS OF THIS EASEMENT IS DESCRIBED AS THE FOLLOWING FOUR (4) COURSES:

1. ALONG THE SOUTH LINE OF THE BARRETT SCHOOL PROPERTY AS DEPICTED ON SAID MAP FILED IN BOOK 209 OF RECORD MAPS, AT PAGE 12, ALSO BEING THE SOUTH LINE OF SECTION 10, TOWNSHIP 9 NORTH, RANGE 6 EAST, M.D.M., SOUTH 87°06'45" WEST, 7.00 FEET;
2. LEAVING THE SOUTH LINE OF SAID BARRETT SCHOOL PROPERTY, NORTH 02°47'51" WEST, 988.58 FEET, TO THE NORTH LINE OF SAID BARRETT SCHOOL PROPERTY;
3. ALONG THE NORTH LINE OF SAID BARRETT SCHOOL PROPERTY, NORTH 87°07'20" EAST, 7.00 FEET;
4. LEAVING THE NORTH LINE OF SAID BARRETT SCHOOL PROPERTY, SOUTH 02°47'51" EAST, 988.58 FEET, TO THE **POINT OF BEGINNING**.

THE DESCRIBED EASEMENT CONTAINS 6,920.05 SQUARE FEET (0.159 ACRES).

BASIS OF BEARING FOR THIS DESCRIPTION IS IDENTICAL TO THE PLAT OF BARRETT HIGHLANDS, FILED IN BOOK 209 OF RECORD MAPS AT PAGE 12, COUNTY OF SACRAMENTO, STATE OF CALIFORNIA.

END OF DESCRIPTION

PREPARED BY: WARREN CONSULTING ENGINEERS, INC.
1117 WINDFIELD WAY, STE. 110
EL DORADO HILLS, CA 95762

EXHIBIT "B" ATTACHED HERETO AND A PART THEREOF.

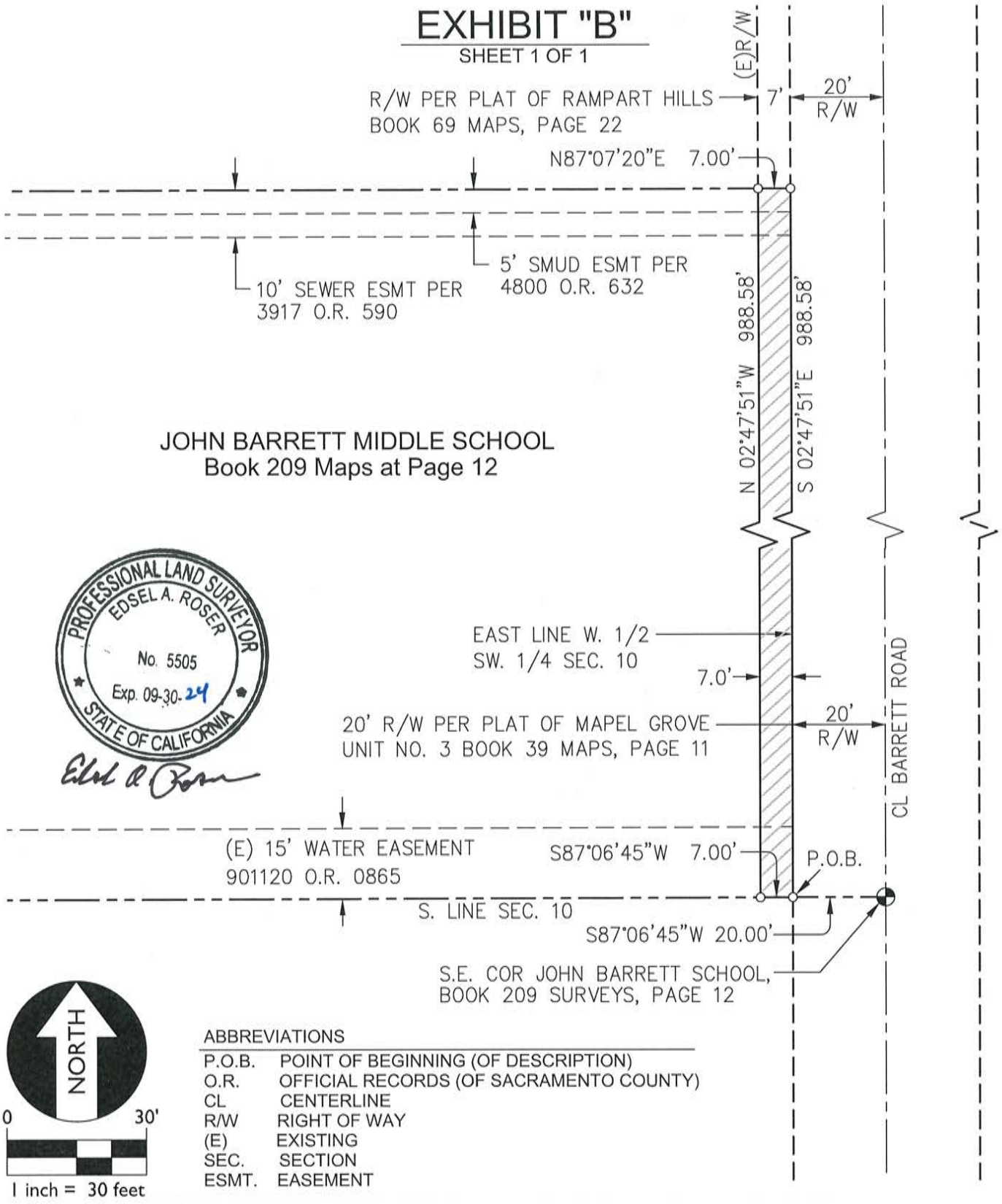
Edsel A. Roser, PLS #5505

11/7/2022
Date



EXHIBIT "B"

SHEET 1 OF 1



PROFESSIONAL LAND SURVEYOR
EDSEL A. ROSER
No. 5505
Exp. 09-30-24
STATE OF CALIFORNIA

Edsel A Roser

NORTH

0 30'

1 inch = 30 feet

ABBREVIATIONS

P.O.B.	POINT OF BEGINNING (OF DESCRIPTION)
O.R.	OFFICIAL RECORDS (OF SACRAMENTO COUNTY)
CL	CENTERLINE
R/W	RIGHT OF WAY
(E)	EXISTING
SEC.	SECTION
ESMT.	EASEMENT

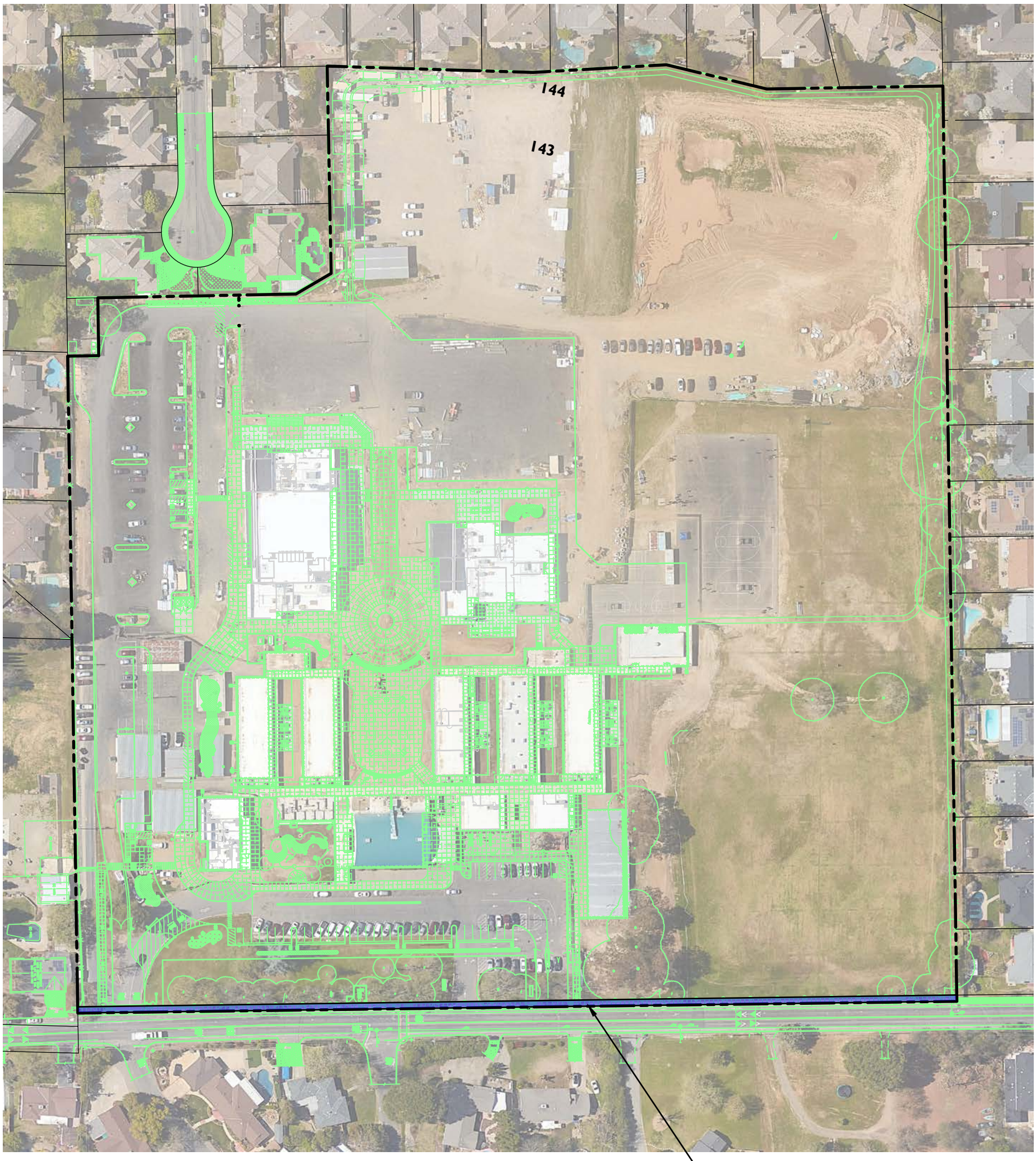
WARREN CONSULTING ENGINEERS, INC.
1117 WINDFIELD WAY, SUITE 110
EL DORADO HILLS, CA 95762 | (916) 985-1870

PLAT OF SUBJECT PROPERTY

EASEMENT FOR PUBLIC FACILITIES AND PUBLIC UTILITIES

RELATED PROJECT:	JOB NO.	SHEET
JOHN BARRETT MIDDLE SCHOOL	19-080	1 OF 1
CARMICHAEL, CA	DATE: 11/3/2022	SCALE: 1"=30'

FILENAME: I:\19-080\CIVIL\EASEMENTS\PUPF EASEMENT\19-080-ESMT-PUPF1.DWG SAVE DATE: October 3, 2022 PRINTED: 11.3.2022



1 inch = 120 feet
0
120'
NORTH

WARREN CONSULTING ENGINEERS, INC.
1117 WINDFIELD WAY, SUITE 110
EL DORADO HILLS, CA 95762 | (916) 985-1870

Title: EASEMENT EXHIBIT

Project:

JOHN BARRETT MIDDLE SCHOOL
SAN JUAN UNIFIED SCHOOL DISTRICT

Ref: N/A

Job No: 19-080

Scale: 1" = 120'-0"

Date: 11-18-2022

Exhibit: C1

SAN JUAN UNIFIED SCHOOL DISTRICT
BOARD OF EDUCATION

AGENDA ITEM: K-6

MEETING DATE: 12/13/2022

SUBJECT: Governance Handbook

CHECK ONE:

For Discussion:	☐
For Action:	☒
Report:	☐
Workshop:	☐
Recognition:	☐
Emergency Action:	☐

DEPARTMENT: Administration

ACTION REQUESTED:
The superintendent is recommending that the board review and approve the governance handbook.

RATIONALE/BACKGROUND:
Following a board workshop on March 10, 2015, related to board roles and responsibilities, the board agreed to discuss the development of a governance handbook. The purpose of the handbook is to establish agreed-upon protocols and norms to enhance the vision, mission and goals of the district. A subcommittee consisting of two board members worked with staff to develop a draft governance handbook for board review and discussion. The governance handbook was approved by the board on September 8, 2015. The board agreed to review and renew the agreements annually at the December organizational meeting.

ATTACHMENT(S):
A: Governance Handbook

BOARD COMMITTEE ACTION/COMMENT:
N/A

PREVIOUS STAFF/BOARD ACTION:
Superintendent's Cabinet: 12/05/2022

FISCAL IMPACT:
Current Budget: $ N/A
Additional Budget: $ N/A
Funding Source: N/A
(Unrestricted Base, Supplemental, other restricted, etc.)
Current Year Only: ☐ On-going: ☐

LCAP/STRATEGIC PLAN:
Goal: N/A
Focus: N/A
Action: N/A
Strategic Plan: N/A

PREPARED BY: Trent Allen, APR, Chief of Staff

APPROVED BY: Kent Kern, Superintendent of Schools KK



San Juan
Unified School District

Governance Handbook

Board of Trustees

Ben Avey

Pam Costa

Zima Creason

Saul Hernandez

Tanya Kravchuk

Steve Miller

Paula Villescaz

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San Juan Unified School District Mission

We empower all in our inclusive learning community to contribute and thrive in a radically evolving world.

Shared Values

We value:

- **Inclusivity**
  We commit to cultivating an inclusive community of belonging with genuine respect for diverse cultures, identities and abilities.
- **Real World Knowledge**
  We commit to creating environments and providing experiences that build and apply relevant skills and knowledge for the real world.
- **Voice**
  We commit to hearing all voices, acknowledging, validating, and responding as we continuously grow together as a community.
- **Social and Emotional Intelligence**
  We commit to creating a culture that embraces, teaches, models and applies social and emotional intelligence in all interactions with all stakeholders.
- **Perseverance**
  We commit to creating a learning atmosphere that models and instills perseverance through adversity and encourages risk taking.

Equity Lens

Through policies, practices, programs and decisions, San Juan Unified will reduce the predictability of which students fail by utilizing an equity lens to eliminate barriers for our specific populations.

District Overview

Created in 1960 with the merger of six school districts, San Juan Unified School District has a rich tradition in providing all students with the opportunity for academic success and achievement.

The district serves a 75-square-mile area covering the communities of Arden-Arcade, Carmichael, Citrus Heights, Fair Oaks, Gold River and Orangevale.

Today, San Juan Unified is the 10th largest school district in California with an expenditure budget of more than $500 million used to employ more than 5,000 individuals and to educate more than 45,000 students in our early learning, TK-12 and adult programs. More than 10,000 additional K-12 students are served in independent charter schools within the district.

The district consists of 33 elementary schools, eight K-8 schools, nine middle schools, nine comprehensive high schools, three special-education centers, three alternative schools, one adult-education center, two Early Childhood Education centers and one dependent charter.

The student population is diverse. During the 2021-2022 school year, the district's ethnic/racial makeup was: 0.5 percent American Indian or Alaskan Native, 25.9 percent Hispanic/Latino, 7.1 percent African American, 47.6 percent White, 9.8 percent Asian/Asian American, 0.7 percent Pacific Islander, .9 percent Filipino and 7.4 percent multi-race.

Roles and responsibilities of board members and the superintendent

Board Roles

The role of the board is to provide each student with an education of the highest possible quality within the limits of financial support provided by the State of California. To accomplish this, board members are responsible for five roles identified by the California School Boards Association (CSBA):

- **Setting the direction** for the district by involving parents/guardians, community, students and staff, while focusing on student learning and achievement.

- **Establishing an effective and efficient structure** by employing the superintendent, developing and adopting policies, establishing academic expectations and adopting curriculum and instructional materials, establishing budget priorities and adopting the budget, providing safe and adequate facilities to support student learning, and setting parameters for negotiations with employee organizations and ratifying collective bargaining agreements.

- **Providing support to the superintendent and staff** by following standards of responsible governance, making decisions and providing resources that support district priorities and goals, upholding board policies and being effective spokespersons by being knowledgeable about district programs and goals.

- **Ensuring accountability** through evaluation of the superintendent; monitoring and evaluating policies; serving as a judicial and appeals body; monitoring student achievement and program effectiveness; approving, monitoring and adjusting district budgets; and monitoring the collective bargaining process.

- **Providing community leadership and advocacy** on behalf of students, the district's educational program, and public education in order to build support within the local school community and at the state and national levels.

Superintendent Roles

CSBA identifies the following standards and roles for superintendents working with the Board of Education:

- Promotes the success of all students and supports the efforts of the board to focus on student learning and achievement.
- Values, advocates and supports public education and all stakeholders.
- Recognizes and respects the different perspectives and styles of board members, staff, students, parents and community, ensuring the diverse range of views inform board decisions.
- Acts with dignity, treats everyone with civility and respect, and understands the implications of demeanor and behavior.
- Serves as a model for the value of lifelong learning and supports the board's continuous professional development.
- Works with the board as a "governance team" and assures collective responsibility for building a unity of purpose, common vision and positive organizational culture.
- Recognizes that the board/superintendent governance relationship is supported by the district's management team.
- Understands the distinctions between board and staff roles, and respects the roles of the board as the representative of the community.
- Understands that the authority rests with the board as a whole, provides guidance to the board to assist in decision making, and provides leadership based on the direction of the board as a whole.
- Communicates openly with trust and integrity, including providing all board members with equal access to information, and recognizes the importance of both responsive and anticipatory communications.
- Accepts leadership responsibility and accountability for implementing the vision, goals and policies of the district.

Board Norms

The governance team commits to accomplishing these standards and roles through:

- Focusing on all students
- Adherence to the Brown Act
- Demonstrating respect
- Creating transparency
- Communicating openly
- Listening actively
- Keeping commitments
- Being collaborative
- Taking the time needed to govern effectively
- Encouraging everyone's ideas and point of view
- Balancing trustee area representation vs. districtwide responsibility

Trustee Areas and Representation

Board members are elected by the voters within their trustee area but serve the students, families and residents throughout the district's 75 square mile area. As such, board members should consider the impacts of decisions on all constituents when deliberating and take action in the best interest of the district as a whole rather than their specific trustee area. Unless specific to the election or trustee boundary designation processes, information prepared by staff will not delineate data specifically by trustee areas.

To facilitate strong community connections, board members are encouraged to build relationships with the organizations and residents within their trustee area in the manner they deem most appropriate and effective. As a courtesy, board members engaged in district business with organizations in another trustee area are encouraged to inform the board secretary and the board member representing the area.

Welcoming new members

The board president meets with each newly elected member individually to provide a copy of the Governance Handbook, the schedule of meetings, the format for meetings and governance team operations.

The superintendent meets with each newly elected member to provide an overview of the district and to introduce cabinet members and other staff who will be communicating with the board.

District legal counsel will give newly elected members a copy of the Brown Act and inform them they must conform to its requirements as if they had already assumed office.

The governance team attends the swearing-in ceremony and reception for the newly elected members.

Annual Organizational Meeting

The annual organizational meeting will be held within the required 15-day period commencing on the second Friday in December.

At this meeting, the board shall

- Elect a clerk, vice president and president from its members.
- Establish the regular school board meeting dates and starting/ending times for the year.
- Appoint representatives to specific organizations and committees and
- Determine locations of board meetings (Board Bylaws 9320, 9140).

Speaking with a common voice

All public statements in the name of the board are made by the board president or, if appropriate, by the superintendent or superintendent's designee.

When speaking to community groups, the media or to the public, individual board members have a responsibility to identify personal viewpoints as such and not as the viewpoint of the board.

When a board decision has been reached, all board members shall support that decision until it is amended or rescinded by board action. Any board member who may wish to criticize or oppose any specific board action should do so in an open board meeting.

Assigning work to staff

No individual member of the board, by virtue of holding office, shall exercise any administrative responsibility with respect to the schools; nor as an individual, command the services of any employee. Board members are to channel their requests and/or concerns directly to the superintendent (or, if necessary, through the board president).

Addressing conflict among board members

Because the governance team norms are designed to create an open, respectful, collaborative culture, members will engage in dialogue while welcoming an open discussion with different points of view. Members will demonstrate an ability to disagree on issues without taking the disagreements personally. Members will endeavor to maintain neutral body language and tone during deliberations.

School visitations/Extracurricular events

School visitations are encouraged to build understanding of the district's instructional programs, curriculum and communities. Board members should make appointments with the school principal prior to visiting a campus. The board member should also email the board administrative assistant, so the visit can be placed on the board calendar

alerting other members to the visit, the superintendent and the board member who represents that trustee area. This may prevent one school from having numerous visits from different board members during a short period of time. During visits, members should be cautious of interrupting the learning environment.

Graduations

Graduation ceremonies honor the accomplishments of students and the contributions of their families, teachers and staff and other supporters. Each board member participates in the ceremony of the comprehensive high school(s) within their trustee area by certifying the class. Board members participate in the ceremonies of non-comprehensive high schools on a rotating basis.

Board Meetings

Board meeting materials

Board members will be provided with agendas and copies of all related backup materials for regular meetings at least 72 hours in advance and for special meetings at least 24 hours in advance. Members are responsible for review of all materials prior to the meeting to assist with an efficient and effective deliberative process.

To provide greater access and transparency to materials, the district is adopting a digital materials management platform. Upon request to the board assistant, members will be provided with devices, training, and/or assistance to access materials.

Placing items on board agendas

Board members may request that matters be added to meeting agendas during Future Agenda discussion which occurs during each regularly scheduled meeting. If a majority of board members share an interest in the matter, the board president and superintendent shall determine if the topic is within jurisdiction of the board and schedule the item if so. Items that are not within the jurisdiction of the board cannot be agendized. The board president and superintendent may determine if a request is primarily for informational purposes and may fulfill such a request by providing the desired information as appropriate.

The role of board members during board meetings

The authority to direct action rests solely with the full board during public board meetings. A majority vote provides direction to the superintendent. By carefully reviewing the board packet prior to the board meeting, board members can contact the superintendent for questions about an item. All members share a common responsibility to ensure the Brown Act is followed.

Individual board member's request for information, materials or action

It is important for trustees to be well informed, as oversight of the district is one of the main functions of the board. Trustees recognize that they have no power as individuals to direct staff actions, and that compiling information in response to trustee requests can take staff away from their day-to-day operations of schools and the district. An individual board member will – insofar as possible – work to let the superintendent and staff know ahead of time when a request for information will be made in a public meeting, so the staff can be prepared to provide a thorough response. Staff will make every effort to ensure that board agenda items include thorough background and information. Requests for information not on the board agenda should be made to the superintendent who will ensure the appropriate staff person responds. All information provided by the administration in response to a request by a trustee shall be provided to all other trustees at the same time. Trustees should self-regulate the number of requests for information regarding issues not on the board agenda.

Board meeting guidelines

It is important to recognize that a board meeting is the time for the board to do their work in public view. After staff input and public comment, board members are encouraged to ask questions and explain their thinking related to the topic at hand. The board president recognizes members who desire to speak, alternating so that all members have the opportunity to speak. There is not a time limit or limit to the number of questions or comments that a board member may make, but each board member should be respectful of giving other members the opportunity to speak. Nothing in this section will preclude members from speaking multiple times until all discussion is concluded.

Unless a point is important to further understanding of the immediate discussion, the board president will allow all other members to speak first and then add his/her comments or questions.

Public comments

Members of the public shall have an opportunity to address the board on any item of interest that is within the subject matter jurisdiction of the board (Education Code section 35145.4, Government Code section 54954.3). If the public comments on items not appearing on the posted board agenda, the board cannot take action or discuss the comments (Government Code section 54954.2), other than to briefly acknowledge the comments and, if desired, to ask staff for follow-up information.

Voting

A majority vote of all members of the board is necessary for the election of officers or for any other action by the board unless otherwise specified by law. Voting shall be by voice and the board administrative assistant records the votes by member, which is placed into the minutes of the meeting.

Unless otherwise provided by law, affirmative votes by a majority of the board's membership are required to approve any action under consideration, regardless of the number of members present.

The board shall take no action outside of a public meeting except on those matters and under those conditions authorized for closed sessions (Government Code sections 54957, 54957.7; Board Bylaw 9323.2).

Voting no or abstaining

Each trustee respects the right of other trustees to vote "no" on an issue. Everyone agrees it is a courtesy to the governance team to explain the reasons for the "no" vote, either during deliberation or before casting the vote. Abstaining on a vote must be announced at the time the topic is first brought up and shall be based on one of the following: 1) the matter affects a close relative of the board member (Education Code section 35707); 2) the vote is to replace the board member's position on the board (Education Code section 35178); or 3) "remote interests" as listed in Government Code section 1091. If a board member abstains, his/her abstention shall be considered to concur with the action taken by the majority of those who vote, whether affirmatively or negatively.

If a member was absent at the previous meeting, he/she will abstain from voting on the approval of that meeting's minutes.

Quorum

A quorum is the minimum number of voting members who must be present at a properly called board meeting in order to conduct business in the name of the board, and is established when a majority of the board members (at least four of the filled positions) are in attendance (Education Code section 35164, Board Bylaw 9323).

Additional Board Information

Board-appointed/board-approved committees

Board members appoint community members to committees as determined in committee bylaws. Newly elected board members will be given the option to appoint their own committee members or continue with the current appointments.

Board members serve as the conduit between a board-appointed/board-approved committee and the board as a whole. Board members are not voting members of board-appointed/board-approved committees.

If a board member wants to attend a board-appointed/board-approved committee meeting of which he/she is not the board liaison, the board member should contact the board administrative assistant. This will eliminate the possibility of four or more board members being in attendance at the meeting.

Electronic media

The Board of Trustees will use electronic media (e.g., email and texting) carefully to ensure that there is no violation of the Brown Act (Government Code sections 54950-54962). The Brown Act prohibits board members from exchanging information outside of a board meeting to:

- develop collective concurrence,
- advance or clarify an issue,
- facilitate agreement or compromise or
- advance an ultimate resolution.

The board recognizes that by using "Reply All" in email responses, the email:

- becomes part of the deliberative process,
- creates a public record and
- inhibits opportunity for any other two board members to have a conversation on a topic.

Board members will be aware of, and follow, district policy as it pertains to electronic communication. The district is subject to requests for public documents as provided by the California Public Records Act (Government Code section 6250 et seq.). Public documents include emails and other correspondence from board members as well as from employees.

Board members who engage constituents via social media are responsible for ensuring that opinions expressed are presented as their own and not those of the board and for following all applicable board policies and state and federal laws.

Complaints from community/staff

When an issue is brought to a board member, the board member will use active listening to hear what the complaint or issue is. Board members need to remain cognizant of their responsibility for judicial review, staff and student confidentiality and due process when talking with the complainant.

Restate what the complainant has said to ensure that you have heard the information correctly. Ask the person what he/she would like the board member to do with the information and what the individual would like to see as a possible solution. Explain that you will be sharing the information with the superintendent.

Redirect the complainant to communicate with appropriate personnel and utilize the appropriate complaint procedure. Ask the individual to follow up if the problem isn't resolved. Notify the superintendent as soon as possible with details of the complaint.

In order to support a positive working relationship among the San Juan Unified School District Board of Education, the staff, students and the community, we have reviewed and agreed to the norms and protocols outlined in the 2023 Governance Handbook. We shall renew these agreements at the end of December annually.

Affirmed on this 13th day of December, 2022.

_____	_____
Ben Avey, Member San Juan Unified School District Board of Education	Pam Costa, Member San Juan Unified School District Board of Education
_____	_____
Zima Creason, Member San Juan Unified School District Board of Education	Saul Hernandez, Member San Juan Unified School District Board of Education
_____	_____
Tanya Kravchuk, Member San Juan Unified School District Board of Education	Steve Miller, Member San Juan Unified School District Board of Education
_____	_____
Paula Villescaz, Member San Juan Unified School District Board of Education	Kent Kern, Secretary San Juan Unified School District Board of Education

SAN JUAN UNIFIED SCHOOL DISTRICT
TENTATIVE BOARD AGENDA ITEMS
2022-2023

JANUARY 10

Universal Prekindergarten Planning and Implementation Update – R	Townsend-Snider
Safety Update – R	Allen
Construction Update – R	Camarda
Public Hearing: Greer ES Conveyance of Easement to Calif. American Water – A [Discussed 12/13/22]	Camarda
Public Hearing: Northridge ES Conveyance of Easement to Fair Oaks Water District – A [Discussed 12/13/22]	Camarda
Williams Complaint Report – R	Simlick
Annual Policy Review – R	Simlick
BP 3430 Investing and Debt Management	
BP 5116.1 Intradistrict Open Enrollment	
BP 6145 Extracurricular/Cocurricular Activities	
BP 6020 Parent Involvement	
*Resolution: Emergency Contracting – A	Stahlheber
*Resolution: Authorized Signature - Power to Contract on Behalf of the District – A	Stahlheber
*Resolution: Delegating Signature Authorization to the Superintendent – A	Stahlheber

JANUARY 24

Recognition: 2023 Classified Employees of the Year – A	Oropallo
Recognition: National School Counseling Week (Feb. 6-10) – A	Schnepp
Enrollment/Attendance – R	Stahlheber
2022-2023 Legislative Update – R	Thigpen
The Ralph M. Brown Act – R	Simlick
Public Hearing: Barrett MS Conveyance of Easement to Sac County – A [Discussed 12/13/22]	Camarda
*School Accountability Report Cards (SARCs) – A	Tornatore

FEBRUARY 14

Equity Update – R	Calvin
Mid-Year LCAP Update 2022-2023 – R	Tornatore
Choices Charter School Mid-Year LCAP Update 2022-2023 – R	Ginter
Recommendation for Reductions in PKS & Criteria for Tie Break (Certificated TK-12) – D	Oropallo
Recommendation for Reductions in PKS & Criteria for Tie Break (Certificated ECE) – D	Oropallo
Recommendation for Reductions in PKS & Criteria for Tie Break (Certificated Adult Ed) – D	Oropallo
Notice of Intent to Reduce Classified Positions – D	Oropallo

FEBRUARY 28

Recognition: Arts Education Month (March) – A	Townsend-Snider
Recognition: National School Social Work Week (Mar. 5-11) – A	Calvin
K-8 Schools Update – R	Townsend-Snider
Resolutions: Reductions in PKS & Criteria for Tie Break (Certificated TK-12) – A [Discussed 02/14/23]	Oropallo
Resolutions: Reductions in PKS & Criteria for Tie Break (Certificated ECE) – A [Discussed 02/14/23]	Oropallo
Resolutions: Reductions in PKS & Criteria for Tie Break (Certificated Adult Ed) – A [Discussed 02/14/23]	Oropallo
Resolution: Notice of Intent to Reduce Classified Positions – A [Discussed 02/14/23]	Oropallo

MARCH 14

Expanded Learning Opportunities Update (Secondary) – R	Schnepp
Second Interim Budget Report – R	Stahlheber
2023 CSBA Delegate Assembly Election – A	Board
*Consolidated Application, Winter Report 2023 (Part II) – A	Calvin

MARCH 28

Expanded Learning Opportunities Update (Elementary) – R	Townsend-Snider
Early Childhood Education Update – R	Townsend-Snider
*Head Start and Early Head Start Grant Application 2022-2023 – A	Townsend-Snider
*Audit Report for Measures J, N, P and S – A	Stahlheber

APRIL 11

Recognition: Week of the Young Child (Apr. 15-21) – A	Townsend-Snider
Recognition: School Bus Driver's Appreciation Day (Apr. 25) – A	Oropallo
Instructional Materials Adoptions – D	Schnepp
New High School Courses – D	Schnepp
Williams Complaint Report – R	Simlick
Proposed Board Meeting Dates for 2023-2024 – A	Board

APRIL 25

Recognition: National Nurses Week and National School Nurse Day (May 6-12 & May 10) – A	Calvin
Technology Update – R	Skibitzki
*Instructional Materials Adoptions – A [Discussed 04/11/23]	Schnepp
*New High School Courses – A [Discussed 04/11/23]	Schnepp

MAY 9

Recognition: California Day of the Teacher (May 10) – A	Oropallo
Recognition: National Speech Pathologist Day (May 18) – A	Calvin
Recognition: Classified School Employee Week (May 21-27) – A	Oropallo
Hearing Officer's Recommendation-2023 RIF (if applicable) – A	Simlick
*Approval of CTE 2023 Advisory Committee Roster – A	Schnepp
*Head Start/Early Head Start COLA Funding Allocation 2023-2024 – A	Townsend-Snider
*Resolution: CSPP Continued Funding Application Designated Personnel 2023-2024 – A	Townsend-Snider

MAY 23

Recognition: National Science Bowl (if applicable) – A	Schnepp
Recognition: Science Olympiad (if applicable) – A	Schnepp
Recognition: Academic Decathlon (if applicable) – A	Schnepp
Innovative Schools Update – R	Townsend-Snider
*Head Start/Early Head Start Contract Resolution FY 2023-2024 – A	Townsend-Snider

JUNE 13

Public Hearing: LCAP – D	Tornatore
Public Hearing: LCAP/Choices Charter School – D	Ginter
Universal Prekindergarten Planning and Implementation Update – R	Townsend-Snider
Early Literacy Support Block Grant Annual Report – R	Townsend-Snider
Public Hearing: Adoption of the 2023-2024 Budget – D	Stahlheber
Temporary Interfund Borrowing of Cash – A	Stahlheber
*CIF Superintendent Designation of Representatives 2023-2024 – A	Schnepp
*ECE Program Self-Evaluation for CDE – A	Townsend-Snider

JUNE 27

California School Dashboard Local Indicators – R	Tornatore
LCAP – A [Public Hearing 06/13/23]	Tornatore
Choices Charter School California School Dashboard Local Indicators – R	Ginter
LCAP Choices Charter School – A [Public Hearing 06/13/23]	Ginter
Adoption of the 2023-2024 Budget – A [Public Hearing 06/13/23]	Stahlheber
*2022-2023 Actuarial Report (OPEB) – A	Oropallo
*Charter School 2021-2022 Audit Reports (Aspire, Atkinson, CMP, GIS, GV, OFY) – A	Stahlheber
*CARES Act Budget Modification (ECE) – A	Townsend-Snider
*2023-2024 School Plan for Student Achievement (SPSAs) – A	Calvin

D=discussion; A=action; *=consent; R=report; PC=public comment

sc: updated 12/6/2022 1:13 PM