

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:

Christine Walker

District Superintendent or Designee

Date:

12/12/22

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 12, 2022

Signed:

Charles Weis

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

 POSITIVE CERTIFICATION

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

 QUALIFIED CERTIFICATION

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

 NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Desiree Widick

Telephone: 805-488-3588

Title: Director, Finance

E-mail: dwidick@huuenemo.org

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)				
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				
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	<p>Does the district have long-term (multi-year) commitments or debt agreements?</p> <ul style="list-style-type: none"> • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment? • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? 	X	
S7a	Postemployment Benefits Other than Pensions	<p>Does the district provide postemployment benefits other than pensions (OPEB)?</p> <ul style="list-style-type: none"> • If yes, have there been changes since budget adoption in OPEB liabilities? 	X	
S7b	Other Self-insurance Benefits	<p>Does the district operate any self-insurance programs (e.g., workers' compensation)?</p> <ul style="list-style-type: none"> • If yes, have there been changes since budget adoption in self-insurance liabilities? 	X	n/a
S8	Status of Labor Agreements	<p>As of first interim projections, are salary and benefit negotiations still unsettled for:</p> <ul style="list-style-type: none"> • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b) 	X	
S8	Labor Agreement Budget Revisions	<p>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:</p> <ul style="list-style-type: none"> • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3) 	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
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	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)	7,329.10	7,329.10	6,831.31	7,451.18	122.08	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)	7,329.10	7,329.10	6,831.31	7,451.18	122.08	2.0%
5. District Funded County Program ADA						
a. County Community Schools	47.73	47.73	45.37	45.37	(2.36)	-5.0%
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)	47.73	47.73	45.37	45.37	(2.36)	-5.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,376.83	7,376.83	6,876.68	7,496.55	119.72	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)						
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)	0.00	0.00	0.00	0.00	0.00	0.0%

Hueneme Elementary
Ventura County

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

56 72462 0000000
Form CASH
D81ZMBPA78(2022-23)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			41,134,567.01	33,103,852.01	27,435,037.43	32,813,040.57	31,163,207.45	34,067,618.05	39,879,637.02	37,408,076.33
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019	3,698,444.00	3,698,444.00	11,726,841.00	6,657,198.00	8,176,934.61	8,176,934.61	8,176,934.61	8,176,934.61	8,108,659.63
Property Taxes	8020-8079	160,143.92	1,015.85	64,410.12	0.00	0.00	4,595,942.61	0.00	0.00	0.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	2,738,128.14	74,709.00	162,695.43	(126,036.96)	1,152,257.00	3,034,281.40	606,856.28	606,856.28	606,856.28
Other State Revenue	8300-8599	869,397.77	1,095,019.00	2,073,236.17	1,287,050.49	6,311,964.03	3,103,201.00	2,360,287.63	2,637,448.72	
Other Local Revenue	8600-8799	805,189.26	386,144.56	593,637.22	919,780.22	416,949.32	553,043.64	553,043.64	829,565.46	
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		8,271,298.09	5,255,332.41	14,620,619.94	8,738,891.75	16,058,104.96	19,463,403.26	11,697,102.16	12,242,530.09	
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	381,765.39	4,698,260.08	4,535,311.58	4,544,720.64	4,542,307.72	4,568,563.84	4,516,051.61	4,726,100.52	
Classified Salaries	2000-2999	546,126.10	924,179.66	1,473,412.31	1,457,498.61	1,471,264.27	1,438,202.15	1,429,936.62		
Employee Benefits	3000-3999	498,695.19	2,476,990.65	2,675,403.19	2,700,231.56	2,710,301.96	2,679,503.07	2,710,301.96	2,771,899.73	
Books and Supplies	4000-4999	346,920.70	668,168.40	1,591,841.12	544,249.81	2,352,813.60	2,419,133.54	2,352,813.60	2,352,813.60	
Services	5000-5999	1,138,740.19	811,732.87	828,993.99	1,460,472.80	1,920,067.66	2,468,658.42	2,468,658.42	2,468,658.42	
Capital Outlay	6000-6599	41,141.54	211,057.18	382,122.71	72,070.40	96,738.10	154,780.96	154,780.96	96,738.10	
Other Outgo	7000-7499	28,469.00	28,469.00	51,243.00	66,739.00	176,768.05	176,768.05	176,768.05	176,768.05	
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DISBURSEMENTS		2,981,858.11	9,818,857.84	11,538,327.90	10,845,982.82	13,270,261.36	13,880,623.29	14,171,112.85	14,022,915.04	
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	(11,000.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	(9,539,544.33)	1,250,187.38	222,607.34	2,103,191.82	1,923,360.83	458,652.00	500,520.00	178,000.00	250,000.00
Due From Other Funds	9310	(90,919.75)	0.00	0.00	90,919.75	0.00	0.00	0.00	0.00	0.00
Stores	9320	(8,085.00)	(5,408.16)	5,758.90	(1,285.46)	6,921.50	(1,152.00)	6,500.00	(985.00)	5,501.20
Prepaid Expenditures	9330	(2,995.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Hueneme Elementary
Ventura County

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

56 72462 00000000
Form CASH
D81ZMBP473(2022-23)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(9,652,544.08)	1,247,774.22	228,366.24	2,192,826.11	1,930,282.33	457,500.00	507,020.00	177,015.00	255,501.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(16,077,694.04)	13,036,640.29	872,938.39	(389,103.07)	1,473,124.38	340,933.00	277,775.00	174,565.00	263,169.34
Due To Other Funds	9610	(35,064.28)	0.00	0.00	35,064.28	0.00	0.00	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	0.00
Unearned Revenues	9650	{2,243,755.81}	1,525,278.91	466,727.00	251,153.80	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		(18,356,514.15)	14,561,919.20	1,339,665.39	(102,884.99)	1,473,124.38	340,933.00	277,775.00	174,565.00	263,169.34
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		8,703,970.05	(13,374,144.98)	(1,111,299.15)	2,295,711.10	457,157.95	116,567.00	229,245.00	2,450.00	(7,868,34)
E. NET INCREASE/DECREASE (B - C + D)										
F. ENDING CASH (A + E)										
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Hueneme Elementary
Ventura County

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

56 72462 0000000
Form CASH
D81ZMBP478(2022-23)

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		35,620,023.04	32,526,766.61	38,448,322.35	39,006,846.61				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	8,108,659.63	8,108,659.63	8,108,659.63	8,108,659.63	0.00		90,854,828.98	90,854,829.00
Property Taxes	8020-8079	0.00	4,821,512.50	0.00	0.00			9,643,025.00	9,643,025.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00			0.00	0.00
Federal Revenue	8100-8299	457,721.35	1,061,998.49	910,284.42	2,305,644.24	2,185,016.93		15,171,407.00	15,171,407.00
Other State Revenue	8300-8599	2,360,267.63	6,069,259.62	2,697,448.72	1,348,724.36	1,444,823.86		33,718,109.00	33,718,109.00
Other Local Revenue	8600-8799	368,695.76	368,695.76	737,391.52	1,474,783.04	1,210,474.60		9,217,394.00	9,217,394.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		11,295,344.37	20,430,126.00	12,453,784.29	13,237,811.27	4,840,315.39	0.00	158,604,763.98	158,604,764.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,568,563.84	4,726,100.52	4,552,810.17	5,251,222.80	900,480.29		52,512,259.00	52,512,259.00
Classified Salaries	2000-2999	1,429,936.62	1,429,936.62	1,487,795.33	1,487,795.33	483,777.11		16,531,125.00	16,531,125.00
Employee Benefits	3000-3999	2,679,503.07	2,648,704.19	2,771,899.73	2,859,460.96	616,852.74		30,799,748.00	30,799,748.00
Books and Supplies	4000-4999	2,646,915.30	2,646,915.30	2,899,019.28	2,941,017.01	5,068,241.74		29,270,863.00	29,270,863.00
Services	5000-5999	2,468,658.42	2,742,953.80	3,291,544.56	4,114,430.70	1,407,238.75		27,590,809.00	27,590,809.00
Capital Outlay	6000-6599	154,780.96	232,171.44	154,780.96	193,476.20	48,165.35		1,934,762.00	1,934,762.00
Other Outgo	7000-7499	176,768.05	530,304.15	0.00	1,237,376.35	355,384.18		3,535,361.03	3,535,361.03
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00		0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL DISBURSEMENTS		14,125,126.26	14,957,086.02	15,157,850.03	18,084,779.35	9,320,140.16	0.00	162,174,927.03	162,174,927.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Accounts Receivable	9200-9299	150,000.00	958,000.00	750,000.00	1,152,565.00	1,500,000.00		11,397,084.37	11,397,084.37
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00		90,919.75	90,919.75
Stores	9320	(1,050.00)	5,600.00	(1,410.00)	5,000.00	0.00		23,990.78	23,990.78
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00		2,995.00	2,995.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00		0.00	0.00

Hueneme Elementary
Ventura County

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

56 72462 0000000
Form CASH
D81ZMBP47B(2022-23)

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		148,950.00	963,600.00	748,590.00	1,157,565.00	1,500,000.00	0.00	11,514,989.90	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	412,424.54	515,084.24	(2,514,000.00)	(1,521,458.00)	790,000.00		13,732,093.11	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00		35,064.28	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00		2,243,159.71	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL		412,424.54	515,084.24	(2,514,000.00)	(1,521,458.00)	790,000.00	0.00	16,010,317.10	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00		0.00	
TOTAL BALANCE SHEET ITEMS	(263,474.54)	448,515.76	3,262,590.00	2,679,023.00	710,000.00	0.00	(4,495,327.20)		
E. NET INCREASE/DECREASE (B - C + D)		(3,093,256.43)	5,921,555.74	558,524.26	(2,167,945.08)	(3,769,824.77)	0.00	(8,065,490.25)	(3,570,163.00)
F. ENDING CASH (A + E)		32,526,766.61	38,448,322.35	39,006,846.61	36,838,901.53				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								33,069,076.76	

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	100,497,854.00	1.65%	102,156,324.00	.98%	103,161,529.00
2. Federal Revenues	8100-8299	515,000.00	0.00%	515,000.00	0.00%	515,000.00
3. Other State Revenues	8300-8599	2,164,105.00	1.19%	2,189,937.00	.82%	2,207,929.00
4. Other Local Revenues	8600-8799	1,382,373.00	(36.99%)	871,042.00	0.00%	871,042.00
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	(12,132,716.00)	85.68%	(22,528,286.00)	(2.67%)	(21,926,648.00)
5. Total (Sum lines A1 thru A5c)		92,426,816.00	(9.98%)	83,204,017.00	1.95%	84,828,852.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries			39,297,358.00			40,011,877.00
b. Step & Column Adjustment			714,519.00			714,519.00
c. Cost-of-Living Adjustment			0.00			0.00
d. Other Adjustments			0.00			0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	39,297,358.00	1.82%	40,011,877.00	1.79%	40,726,396.00
2. Classified Salaries						
a. Base Salaries			9,248,655.00			9,728,390.00
b. Step & Column Adjustment			169,735.00			169,735.00
c. Cost-of-Living Adjustment			0.00			0.00
d. Other Adjustments			310,000.00			0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,248,655.00	6.19%	9,728,390.00	1.74%	9,898,125.00
3. Employee Benefits	3000-3999	21,996,366.00	(.17%)	21,958,340.00	(2.33%)	21,447,771.00
4. Books and Supplies	4000-4899	5,628,070.00	(14.80%)	4,795,070.00	0.00%	4,795,070.00
5. Services and Other Operating Expenditures	5000-5999	6,684,925.00	(12.53%)	5,847,468.00	1.56%	5,938,845.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,732,817.00	.46%	3,750,000.00	.67%	3,775,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,100,829.00)	(16.25%)	(921,980.00)	0.00%	(921,980.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		85,487,362.00	(.37%)	85,169,165.00	.58%	85,858,227.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		6,939,254.00		(1,965,148.00)		(830,375.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		21,921,186.00		28,860,440.00		26,895,292.00
2. Ending Fund Balance (Sum lines C and D1)		28,860,440.00		26,895,292.00		26,064,917.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	12,100,202.00		0.00		0.00
2. Other Commitments	9760	0.00		12,100,202.00		12,100,202.00
d. Assigned	9780	11,874,990.00		10,818,900.00		10,082,906.00
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	4,865,248.00		3,956,190.00		3,861,809.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		28,860,440.00		26,895,292.00		26,064,917.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	12,100,202.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,865,248.00		3,956,190.00		3,861,809.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		16,965,450.00		3,956,190.00		3,861,809.00
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.						
Moved 5 custodians from ELOP to unrestricted in 2023-24.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	14,656,407.00	(52.47%)	6,966,550.00	(43.59%)	3,929,568.00
3. Other State Revenues	8300-8599	31,554,004.00	(67.66%)	10,203,986.00	.02%	10,206,512.00
4. Other Local Revenues	8600-8799	7,835,021.00	(10.59%)	7,004,997.00	0.00%	7,004,997.00
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	12,132,716.00	85.68%	22,528,286.00	(2.67%)	21,926,648.00
6. Total (Sum lines A1 thru A5c)		66,178,148.00	(29.43%)	46,703,819.00	(7.79%)	43,067,725.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,214,901.00		13,412,876.00
b. Step & Column Adjustment				197,975.00		182,975.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(2,091,460.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,214,901.00	1.50%	13,412,876.00	(14.23%)	11,504,391.00
2. Classified Salaries						
a. Base Salaries				7,282,470.00		7,056,106.00
b. Step & Column Adjustment				83,636.00		83,636.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(310,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,282,470.00	(3.11%)	7,056,106.00	1.19%	7,139,742.00
3. Employee Benefits	3000-3999	8,803,382.00	(1.84%)	8,641,739.00	(9.47%)	7,822,985.00
4. Books and Supplies	4000-4999	23,642,793.00	(53.65%)	10,957,268.00	(9.06%)	9,964,777.00
5. Services and Other Operating Expenditures	5000-5999	20,805,884.00	(73.33%)	5,576,034.00	0.00%	5,576,034.00
6. Capital Outlay	6000-6999	1,934,762.00	(82.67%)	335,272.00	0.00%	335,272.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	903,373.00	(19.80%)	724,524.00	0.00%	724,524.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		76,687,565.00	(39.10%)	46,703,819.00	(7.79%)	43,067,725.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(10,509,417.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		10,509,417.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
1. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00
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.						
Moved 5 custodians from ELOP to unrestricted in 2023-24. 2024-25 projection year includes a reduction of 21 FTE teachers due to expiring COVID-19 Funds.						

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	100,497,854.00	1.65%	102,156,324.00	.98%	103,161,529.00
2. Federal Revenues	8100-8299	15,171,407.00	(50.69%)	7,481,550.00	(40.59%)	4,444,568.00
3. Other State Revenues	8300-8599	33,718,109.00	(63.24%)	12,393,923.00	.17%	12,414,441.00
4. Other Local Revenues	8600-8799	9,217,394.00	(14.55%)	7,876,039.00	0.00%	7,876,039.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		158,604,764.00	(18.09%)	129,907,836.00	(1.55%)	127,896,577.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				52,512,259.00		53,424,753.00
b. Step & Column Adjustment				912,494.00		897,494.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		(2,091,460.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	52,512,259.00	1.74%	53,424,753.00	(2.23%)	52,230,787.00
2. Classified Salaries						
a. Base Salaries				16,531,125.00		16,784,496.00
b. Step & Column Adjustment				253,371.00		253,371.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,531,125.00	1.53%	16,784,496.00	1.51%	17,037,867.00
3. Employee Benefits	3000-3999	30,799,748.00	(.65%)	30,600,079.00	(4.34%)	29,270,756.00
4. Books and Supplies	4000-4999	29,270,863.00	(46.18%)	15,752,338.00	(6.30%)	14,759,847.00
5. Services and Other Operating Expenditures	5000-5999	27,590,809.00	(58.60%)	11,423,502.00	.80%	11,514,879.00
6. Capital Outlay	6000-6999	1,934,762.00	(82.67%)	335,272.00	0.00%	335,272.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,732,817.00	.46%	3,750,000.00	.67%	3,775,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(197,456.00)	0.00%	(197,456.00)	0.00%	(197,456.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		162,174,927.00	(18.68%)	131,872,984.00	(2.39%)	128,726,952.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,570,163.00)		(1,965,148.00)		(830,375.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		32,430,603.00		28,860,440.00		26,895,292.00
2. Ending Fund Balance (Sum lines C and D1)		28,860,440.00		26,895,292.00		26,064,917.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	20,000.00		20,000.00		20,000.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	12,100,202.00		0.00		0.00
2. Other Commitments	9760	0.00		12,100,202.00		12,100,202.00
d. Assigned	9780	11,874,990.00		10,818,900.00		10,082,906.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,865,248.00		3,956,190.00		3,861,809.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		28,860,440.00		26,895,292.00		26,064,917.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	12,100,202.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,865,248.00		3,956,190.00		3,861,809.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	9792			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)		16,965,450.00		3,956,190.00		3,861,809.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.46%		3.00%		3.00%
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):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
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)		6,831,31		6,691.90		6,928.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		162,174,927.00		131,872,984.00		128,726,952.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		162,174,927.00		131,872,984.00		128,726,952.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		4,865,247.81		3,956,189.52		3,861,808.56
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)		4,865,247.81		3,956,189.52		3,861,808.56
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Hueneme Elementary
Ventura County

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2022-23 Projected Expenditures by LEA (LP-1)

56 72462 0000000
Report SEMAI
D81ZMBP4FB(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	481,211.00	0.00	0.00	728,594.00	5,635,467.00	0.00	6,845,272.00	
2000-2999	Classified Salaries	193,185.00	0.00	0.00	236,485.00	2,766,712.00	0.00	3,196,392.00	
3000-3999	Employee Benefits	324,518.00	0.00	0.00	400,205.00	3,590,343.00	0.00	4,315,057.00	
4000-4999	Books and Supplies	41,250.00	0.00	0.00	333,814.00	38,115.00	0.00	413,179.00	
5000-5999	Services and Other Operating Expenditures	86,320.00	0.00	0.00	10,000.00	2,886,657.00	0.00	2,982,977.00	
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Total Direct Costs	1,126,484.00	0.00	0.00	1,709,089.00	14,917,294.00	0.00	17,752,877.00	
7310	Transfers of Indirect Costs	11,193.00	0.00	0.00	16,951.00	0.00	0.00	28,144.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Total Indirect Costs	11,193.00	0.00	0.00	16,951.00	0.00	0.00	28,144.00	
	TOTAL COSTS	1,137,677.00	0.00	0.00	1,726,052.00	14,917,294.00	0.00	17,781,021.00	
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999, 3385, & 6000-9999)									
1000-1999	Certificated Salaries	481,211.00	0.00	0.00	515,293.00	5,635,467.00	0.00	6,631,971.00	
2000-2999	Classified Salaries	55,936.00	0.00	0.00	236,485.00	871,467.00	0.00	1,163,888.00	
3000-3999	Employee Benefits	229,184.00	0.00	0.00	341,259.00	2,899,172.00	0.00	3,469,615.00	
4000-4999	Books and Supplies	41,250.00	0.00	0.00	331,204.00	38,115.00	0.00	410,569.00	
5000-5999	Services and Other Operating Expenditures	86,320.00	0.00	0.00	10,000.00	2,801,957.00	0.00	2,898,277.00	
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Total Direct Costs	893,901.00	0.00	0.00	1,434,241.00	12,246,178.00	0.00	14,574,320.00	
7310	Transfers of Indirect Costs	11,193.00	0.00	0.00	16,951.00	0.00	0.00	28,144.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	Total Indirect Costs	11,193.00	0.00	0.00	16,951.00	0.00	0.00	28,144.00	
	TOTAL BEFORE OBJECT 8980	905,094.00	0.00	0.00	1,451,192.00	12,246,178.00	0.00	14,602,464.00	

Hueneme Elementary
Ventura County

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2022-23 Projected Expenditures by LEA (IP-1)

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Report SEMAI
D81ZMBP478(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 501)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								1,317,543.00
TOTAL COSTS									
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; Resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	374,532.00		0.00	0.00	116,224.00	238,662.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	251,324.00		0.00
3000-3999	Employee Benefits	153,848.00		0.00	0.00	49,347.00	274,731.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	528,380.00		0.00	0.00	165,571.00	764,717.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	528,380.00		0.00	0.00	165,571.00	764,717.00		0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								1,317,543.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								5,947,705.00
	TOTAL COSTS								8,723,916.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2021-22 Actual Expenditures by LEA (LA-4)

Object Code	Description	UNDUPLICATED PUPIL COUNT	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5790)	Adjustments*	Total
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	513,188.72	0.00	0.00	0.00	0.00	521,064.89	5,321,485.86	0.00	6,355,739.47
2000-2999	Classified Salaries	202,107.41	0.00	0.00	0.00	0.00	190,654.70	2,466,553.59	0.00	2,859,315.70
3000-3999	Employee Benefits	290,895.12	0.00	0.00	0.00	0.00	290,793.34	2,846,886.35	0.00	3,428,574.81
4000-4999	Books and Supplies	882.89	0.00	0.00	0.00	0.00	81,117.80	0.00	0.00	82,000.69
5000-5999	Services and Other Operating Expenditures	43,303.05	0.00	0.00	0.00	0.00	7,050.69	2,114,014.42	0.00	2,164,368.16
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	75,277.68	0.00	0.00	75,277.68
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Total Direct Costs	1,050,377.19	0.00	0.00	0.00	0.00	1,009,563.62	12,905,335.70	0.00	14,965,276.51
7350	Transfers of Indirect Costs	1,067.45	0.00	0.00	0.00	0.00	3,271.85	0.00	0.00	4,339.30
PCRA	Transfers of Indirect Costs - Interfund Program Cost Report Allocations (non-add)	4,164,409.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,164,409.18
	Total Indirect Costs	1,067.45	0.00	0.00	0.00	0.00	3,271.85	0.00	0.00	4,339.30
	TOTAL COSTS	1,051,444.64	0.00	0.00	0.00	0.00	1,012,835.47	12,905,335.70	0.00	14,969,615.81
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)										
1000-1999	Certificated Salaries	4,305.73	0.00	0.00	0.00	0.00	245,687.79	58,647.47	0.00	308,620.99
2000-2999	Classified Salaries	125,779.71	0.00	0.00	0.00	0.00	1,559.92	1,816,998.25	0.00	1,944,337.88
3000-3999	Employee Benefits	76,866.12	0.00	0.00	0.00	0.00	87,375.96	575,639.25	0.00	739,881.33
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	206,951.56	0.00	0.00	0.00	0.00	334,603.67	2,451,284.97	0.00	2,992,840.20
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	3,271.85	0.00	0.00	3,271.85
7350	Transfers of Indirect Costs - Interfund Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	3,271.85	0.00	0.00	3,271.85
	TOTAL BEFORE OBJECT 8980	206,951.56	0.00	0.00	0.00	0.00	337,875.52	2,451,284.97	0.00	2,996,112.05

Hueneme Elementary
Ventura County

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2021-22 Actual Expenditures by LEA (LA-I)

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Report SEMAI
D81ZMBP478(2022-23)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								967,914.39
	TOTAL COSTS								2,028,197.66
	STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3385, & 6000-9999)								
1000-1999	Certificated Salaries	508,882.99	0.00	0.00	0.00	275,397.10	5,262,838.39	0.00	6,047,118.48
2000-2999	Classified Salaries	76,327.70	0.00	0.00	0.00	189,094.78	649,555.34	0.00	914,977.82
3000-3999	Employee Benefits	214,029.00	0.00	0.00	0.00	203,417.38	2,271,247.10	0.00	2,688,893.48
4000-4999	Books and Supplies	882.89	0.00	0.00	0.00	0.00	81,117.80	0.00	82,000.69
5000-5999	Services and Other Operating Expenditures	43,303.05	0.00	0.00	0.00	7,050.69	2,114,014.42	0.00	2,164,368.16
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	75,277.68	0.00	75,277.68
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	843,425.63	0.00	0.00	0.00	674,959.95	10,454,050.73	0.00	11,972,436.31
7310	Transfers of Indirect Costs	1,067.45	0.00	0.00	0.00	0.00	0.00	0.00	1,067.45
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	4,164,408.18						0.00	4,164,408.18
	Total Indirect Costs	1,067.45	0.00	0.00	0.00	0.00	0.00	0.00	1,067.45
	TOTAL BEFORE OBJECT 8980	844,493.08	0.00	0.00	0.00	674,959.95	10,454,050.73	0.00	11,973,503.76
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								967,914.39
	TOTAL COSTS								12,941,418.15
	LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)								
1000-1999	Certificated Salaries	387,036.51	0.00	0.00	0.00	0.00	159,589.65	0.00	546,626.16
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	140,348.51	0.00	0.00	0.00	206,20	74,492.34	0.00	215,047.05
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	1,056.05	0.00	0.00	0.00	0.00	0.00	0.00	1,056.05
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	75,277.68	0.00	75,277.68
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	206,20	309,359.67	0.00	838,006.94
	Total Direct Costs	528,441.07	0.00	0.00	0.00				

Hueneme Elementary
Ventura County

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
2021-22 Actual Expenditures by LEA (LA-1)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	528,441.07			0.00	206.20	309,359.67		838,006.94
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								967,914.39
	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								4,763,718.92
	TOTAL COSTS								6,569,640.25

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

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Report SEMAI
D81ZMBP478(2022-23)

SELPA:

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the Federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2022-23 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures on a per capita basis; (2) local expenditures only; and (4) local expenditures any on a per capita basis.

The FA is only required to pass one of the tests to meet the MOF requirement. However, the FA is required to show results for all four methods.

SECTION 1 Exempt Beneficiaries Under 34 CFR Section 300.204

Exempt Bedrijf(en) onder 34 GEB Sectie 100 300 304

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
 2. A decrease in the enrollment of children with disabilities.
 3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
 4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
 5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below.

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

SEPA: (??)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

Local Only

State and Local

Local Only

Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310

Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resources 3305 and 3310)

Increase in funding (if difference is positive)

0.00

Maximum available for MOE reduction (50% of increase in funding)

0.00

(a)

Current year funding (IDEA Section 619 - Resource 3315)

Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)

0.00

(b)

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

0.00

(c)

Available for MOE reduction, (line (a) minus line (c), zero if negative)

0.00

(d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

0.00

If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

0.00

(e)

Available to set aside for EIS (line (b) minus line (e), zero if negative e)

0.00

(f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds.

SELPA: (?)

SECTION 3

Column A	Column B	Column C
Projected Exps. (LPA Worksheet)	Actual Expenditures Comparison Year	Difference (A - B)
FY 2022-23	2021-22	

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

Under "Comparison Year," enter the most recent year based on state and local expenditures.

- Untar Comparison Year, enter are most recent data in untar file
based on state and local expenditures.

 - a. Total special education expenditures
 - b. Less: Expenditures paid from federal sources
 - c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation
Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

1 - 200: Emissions reduction from SECTION 2

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Net expenditures paid from state and local sources

If the difference in Column C for the Section 3A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

	Projected Exps.	Comparison Year	Difference
	FY 2022-23	2021-22	
a. Total special education expenditures			
1. Local funds	17,781,021.00		
2. Funds from federal sources		1,861,044.00	
Total:			

Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.

First Interim
Special Education Maintenance of Effort
2022-23 Projected Expenditures vs. Actual Comparison Year
LEA Maintenance of Effort Calculation (LMC-I)

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SELPA:	(???)		
	c. Expenditures paid from state and local sources	Projected Exps.	Comparison Year
	Add/Less: Adjustments required for MOE calculation	FY 2022-23	2019-20
	Comparison year's expenditures, adjusted for MOE calculation		Difference
	Less: Exempt reduction(s) from SECTION 1		
	Less: 50% reduction from SECTION 2		
	Net expenditures paid from state and local sources		
	d. Special education unduplicated pupil count		
	e. Per capita state and local expenditures (A2c/A2d)		
	If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.		
	B. LOCAL EXPENDITURES ONLY METHOD		
		Projected Exps.	Comparison Year
		FY 2022-23	2019-20
			Difference
	1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method Based on local expenditures only.		
	a. Expenditures paid from local sources		
	Add/Less: Adjustments required for MOE calculation		
	Comparison year's expenditures, adjusted for MOE calculation		
	Less: Exempt reduction(s) from SECTION 1		
	Less: 50% reduction from SECTION 2		
	Net expenditures paid from local sources		
	If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.		
		Projected Exps.	Comparison Year
		FY 2022-23	2019-20
			Difference
	2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures only.		
	a. Expenditures paid from local sources		

SELPA:

(??)

Add/Less: Adjustments required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from local sources

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Desiree Widick
Contact Name
Director, Finance
Title

(805) 488-3588

Telephone Number

dwidick@hueneme.org

E-mail Address

			0.00
			6,970,795.42
			0.00
			0.00
			8,723,916.00
			6,970,795.42
			1,192.00
			1,015.00
			7,318.72
			6,867.78
			450.94

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	93,128,335.00	93,128,335.00	26,006,296.89	100,497,854.00	7,369,519.00	7.9%	
2) Federal Revenue	8100-8299	515,000.00	515,000.00	0.00	515,000.00	0.00	0.0%	
3) Other State Revenue	8300-8599	1,440,722.00	1,440,722.00	145,954.24	2,164,105.00	723,383.00	50.2%	
4) Other Local Revenue	8600-8799	731,042.00	731,042.00	816,091.73	1,382,373.00	651,331.00	89.1%	
5) TOTAL, REVENUES		95,815,099.00	95,815,099.00	26,968,342.86	104,559,332.00			
B. EXPENDITURES								
1) Certificated Salaries	1000-1999	39,398,724.00	39,398,724.00	10,848,984.42	39,297,358.00	101,366.00	0.3%	
2) Classified Salaries	2000-2999	9,559,511.00	9,559,511.00	2,828,574.66	9,248,655.00	310,856.00	3.3%	
3) Employee Benefits	3000-3999	21,753,282.00	21,753,282.00	6,216,190.02	21,996,366.00	(243,084.00)	-1.1%	
4) Books and Supplies	4000-4999	3,748,519.00	3,748,519.00	1,383,081.55	5,628,070.00	(1,879,551.00)	-50.1%	
5) Services and Other Operating Expenditures	5000-5999	6,212,353.00	6,212,353.00	2,313,371.67	6,684,925.00	(472,572.00)	-7.6%	
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	3,602,821.00	3,602,821.00	174,920.00	3,732,817.00	(129,996.00)	-3.6%	
8) Other Outgo - Transfers of Indirect Costs	7400-7499							
9) TOTAL, EXPENDITURES	7300-7399	(1,253,577.00)	(1,253,577.00)	(4,133.72)	(1,100,829.00)	(152,748.00)	12.2%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
		12,793,466.00	12,793,466.00	3,207,354.26	19,071,970.00			
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	(11,860,344.00)	(11,860,344.00)	0.00	(12,132,716.00)	(272,372.00)	2.3%	
4) TOTAL, OTHER FINANCING SOURCES/USES		(11,860,344.00)	(11,860,344.00)	0.00	(12,132,716.00)			
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
		933,122.00	933,122.00	3,207,354.26	6,939,254.00			
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	25,150,152.00	25,150,152.00		21,921,186.00	(3,228,966.00)	-12.8%	
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)		25,150,152.00	25,150,152.00		21,921,186.00			
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)		25,150,152.00	25,150,152.00		21,921,186.00			
2) Ending Balance, June 30 (E + F1e)		26,083,274.00	26,083,274.00		28,860,440.00			
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711	10,000.00	10,000.00		10,000.00			
Stores	9712	10,000.00	10,000.00		10,000.00			
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		0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		12,100,202.00		
Other Commitments	9760		12,100,202.00	12,100,202.00		0.00		
d) Assigned								
Other Assignments	9780		9,774,150.00	9,774,150.00		11,874,990.00		
COVID-19 RESOURCES	0000	9780	9,774,150.00					
COVID19 Resources	0000	9780		9,774,150.00				
COVID-19 Resources	0000	9780				4,790,705.00		
Instruc./Facilities/Tech Prog. & Projects	0000	9780				7,084,285.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		4,188,922.00	4,188,922.00		4,865,248.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year	8011		66,077,810.00	66,077,810.00	20,711,284.00	71,169,266.00	5,091,456.00	7.7%
Education Protection Account State Aid - Current Year	8012		18,305,821.00	18,305,821.00	5,069,443.00	19,685,563.00	1,379,742.00	7.5%
State Aid - Prior Years	8019		0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions	8021		0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax	8022		0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029		0.00	0.00	619.67	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes	8041		8,744,704.00	8,744,704.00	0.00	9,643,025.00	898,321.00	10.3%
Unsecured Roll Taxes	8042		0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	8043		0.00	0.00	30,186.40	0.00	0.00	0.0%
Supplemental Taxes	8044		0.00	0.00	135,881.25	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)	8045		0.00	0.00	58,882.57	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	8047		0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	8048		0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses	8081		0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	8082		0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment	8089		0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			93,128,335.00	93,128,335.00	26,006,296.89	100,497,854.00	7,369,519.00	7.9%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	8096		0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers	8097		0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	8099		0.00	0.00	0.00	0.00	0.00	0.0%

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, LCFF SOURCES			93,128,335.00	93,128,335.00	26,006,296.89	100,497,854.00	7,369,519.00	7.9%
FEDERAL REVENUE								
Maintenance and Operations	8110		315,000.00	315,000.00	0.00	315,000.00	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	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			515,000.00	515,000.00	0.00	515,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
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		244,194.00	244,194.00	0.00	238,686.00	(5,508.00)	-2.3%
Lottery - Unrestricted and Instructional Materials	8560		1,156,528.00	1,156,528.00	145,954.24	1,212,955.00	56,427.00	4.9%
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		

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)
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	40,000.00	40,000.00	0.00	712,464.00	672,464.00	1,881.2%
TOTAL, OTHER STATE REVENUE			1,440,722.00	1,440,722.00	145,954.24	2,164,105.00	723,383.00	50.2%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll	8615		0.00	0.00	0.00	0.00		
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		30,000.00	30,000.00	3,734.00	30,000.00	0.00	0.0%
Interest	8660		130,000.00	130,000.00	66,353.60	130,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees	8671		0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	8672		0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	8675		0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	8677		0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees	8681		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment	8691		0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources	8697		0.00	0.00	0.00	0.00		
All Other Local Revenue	8699		571,042.00	571,042.00	746,004.13	1,222,373.00	651,331.00	114.1%

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)
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			731,042.00	731,042.00	816,091.73	1,382,373.00	651,331.00	89.1%
TOTAL, REVENUES			95,815,099.00	95,815,099.00	26,968,342.86	104,559,332.00	8,744,233.00	9.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100		32,036,956.00	32,036,956.00	8,549,501.30	31,844,729.00	192,227.00	0.6%
Certificated Pupil Support Salaries	1200		2,677,775.00	2,677,775.00	737,806.63	2,680,600.00	(2,825.00)	-0.1%
Certificated Supervisors' and Administrators' Salaries	1300		3,966,047.00	3,966,047.00	1,363,368.27	4,047,779.00	(81,732.00)	-2.1%
Other Certificated Salaries	1900		717,946.00	717,946.00	198,308.22	724,250.00	(6,304.00)	-0.9%
TOTAL, CERTIFICATED SALARIES			39,398,724.00	39,398,724.00	10,848,984.42	39,297,358.00	101,366.00	0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100		843,920.00	843,920.00	187,787.00	848,948.00	(5,028.00)	-0.6%
Classified Support Salaries	2200		3,150,019.00	3,150,019.00	993,978.93	2,612,119.00	537,900.00	17.1%
Classified Supervisors' and Administrators' Salaries	2300		852,140.00	852,140.00	286,453.83	868,276.00	(16,136.00)	-1.9%
Clerical, Technical and Office Salaries	2400		3,647,507.00	3,647,507.00	1,133,962.41	3,849,167.00	(201,660.00)	-5.5%
Other Classified Salaries	2900		1,065,925.00	1,065,925.00	226,392.49	1,070,145.00	(4,220.00)	-0.4%
TOTAL, CLASSIFIED SALARIES			9,659,511.00	9,659,511.00	2,828,574.66	9,248,655.00	310,856.00	3.3%
EMPLOYEE BENEFITS								
STRS	3101-3102		7,356,110.00	7,356,110.00	2,013,616.66	7,336,061.00	20,049.00	0.3%
PERS	3201-3202		2,307,417.00	2,307,417.00	671,928.79	2,282,816.00	24,601.00	1.1%
OASDI/Medicare/Alternative	3301-3302		1,323,033.00	1,323,033.00	382,711.83	1,300,851.00	22,182.00	1.7%
Health and Welfare Benefits	3401-3402		8,947,227.00	8,947,227.00	2,472,283.42	8,744,752.00	202,475.00	2.3%
Unemployment Insurance	3501-3502		243,482.00	243,482.00	67,957.14	241,314.00	2,168.00	0.9%
Workers' Compensation	3601-3602		1,023,328.00	1,023,328.00	286,592.20	1,015,181.00	8,147.00	0.8%
OPEB, Allocated	3701-3702		550,285.00	550,285.00	318,699.98	1,072,991.00	(522,706.00)	-95.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		2,400.00	2,400.00	2,400.00	2,400.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			21,753,282.00	21,753,282.00	6,216,190.02	21,996,366.00	(243,084.00)	-1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100		1,035,000.00	1,035,000.00	346,081.18	1,035,000.00	0.00	0.0%
Books and Other Reference Materials	4200		45,300.00	45,300.00	33,247.86	47,539.00	(2,239.00)	-4.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies	4300		2,217,669.00	2,217,669.00	714,559.90	4,061,159.00	(1,843,490.00)	-83.1%
Noncapitalized Equipment	4400		450,550.00	450,550.00	289,192.61	484,372.00	(33,822.00)	-7.5%
Food	4700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,748,519.00	3,748,519.00	1,383,081.55	5,628,070.00	(1,879,551.00)	-50.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		125,000.00	125,000.00	(13,719.39)	132,842.00	(7,842.00)	-6.3%
Travel and Conferences	5200		77,800.00	77,800.00	48,487.47	90,784.00	(12,984.00)	-16.7%
Dues and Memberships	5300		88,300.00	88,300.00	63,381.11	90,066.00	(1,766.00)	-2.0%
Insurance	5400-5450		1,015,127.00	1,015,127.00	551,629.50	1,103,259.00	(88,132.00)	-8.7%
Operations and Housekeeping Services	5500		1,630,000.00	1,630,000.00	331,151.18	1,640,000.00	(10,000.00)	-0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		388,145.00	388,145.00	81,049.72	401,537.00	(13,392.00)	-3.5%
Transfers of Direct Costs	5710		(2,700.00)	(2,700.00)	(16,977.72)	(2,900.00)	200.00	-7.4%
Transfers of Direct Costs - Interfund	5750		(1,000.00)	(1,000.00)	(92.47)	(1,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		2,507,481.00	2,507,481.00	1,171,382.91	2,822,083.00	(314,602.00)	-12.5%
Communications	5900		384,200.00	384,200.00	97,079.36	408,254.00	(24,054.00)	-6.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,212,353.00	6,212,353.00	2,313,371.67	6,684,925.00	(472,572.00)	-7.6%
CAPITAL OUTLAY								
Land	6100		0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	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%
State Special Schools	7130		0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools	7141		201,000.00	201,000.00	0.00	234,996.00	(33,996.00)	-16.9%
Payments to County Offices	7142		3,401,821.00	3,401,821.00	174,920.00	3,497,821.00	(96,000.00)	-2.8%
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						

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)
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	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)			3,602,821.00	3,602,821.00	174,920.00	3,732,817.00	(129,996.00)	-3.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs	7310		(1,056,121.00)	(1,056,121.00)	(4,133.72)	(903,373.00)	(152,748.00)	14.5%
Transfers of Indirect Costs - Interfund	7350		(197,456.00)	(197,456.00)	0.00	(197,456.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,253,577.00)	(1,253,577.00)	(4,133.72)	(1,100,829.00)	(152,748.00)	12.2%
TOTAL, EXPENDITURES			83,021,633.00	83,021,633.00	23,760,988.60	85,487,362.00	(2,465,729.00)	-3.0%
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		0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund	7611		0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	7612		0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7616		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments	8931		0.00	0.00	0.00	0.00	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%

Hueneme Elementary
Ventura County

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

56 72462 0000000
Form 01I
D81ZMBP478(2022-23)

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) 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		(11,860,344.00)	(11,860,344.00)	0.00	(12,132,716.00)	(272,372.00)	2.3%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(11,860,344.00)	(11,860,344.00)	0.00	(12,132,716.00)	(272,372.00)	2.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(11,860,344.00)	(11,860,344.00)	0.00	(12,132,716.00)	(272,372.00)	2.3%

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		14,210,660.00	14,210,660.00	2,850,490.61	14,656,407.00	445,747.00	3.1%
3) Other State Revenue	8300-8599		24,052,498.00	24,052,498.00	5,178,749.19	31,554,004.00	7,501,506.00	31.2%
4) Other Local Revenue	8600-8799		6,485,580.00	6,485,580.00	1,888,659.53	7,835,021.00	1,349,441.00	20.8%
5) TOTAL, REVENUES			44,748,738.00	44,748,738.00	9,917,899.33	54,045,432.00		
B. EXPENDITURES								
1) Certificated Salaries	1000-1999		11,628,380.00	11,628,380.00	3,311,073.27	13,214,901.00	(1,586,521.00)	-13.6%
2) Classified Salaries	2000-2999		6,563,933.00	6,563,933.00	1,572,642.02	7,282,470.00	(718,537.00)	-10.9%
3) Employee Benefits	3000-3999		7,376,476.00	7,376,476.00	2,135,130.57	8,803,382.00	(1,426,906.00)	-19.3%
4) Books and Supplies	4000-4999		10,990,114.00	10,990,114.00	1,768,098.48	23,642,793.00	(12,652,679.00)	-115.1%
5) Services and Other Operating Expenditures	5000-5999		18,814,058.00	18,814,058.00	1,926,568.18	20,905,884.00	(2,091,826.00)	-11.1%
6) Capital Outlay	6000-6999		180,000.00	180,000.00	706,391.83	1,934,762.00	(1,754,762.00)	-974.9%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7400-7499		1,056,121.00	1,056,121.00	4,133.72	903,373.00	152,748.00	14.5%
9) TOTAL, EXPENDITURES	7300-7399		56,609,082.00	56,609,082.00	11,424,038.07	76,687,565.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,860,344.00)	(11,860,344.00)	(1,506,138.74)	(22,642,133.00)		
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		11,860,344.00	11,860,344.00	0.00	12,132,716.00	272,372.00	2.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,860,344.00	11,860,344.00	0.00	12,132,716.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(1,506,138.74)	(10,509,417.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		0.00	0.00		10,509,417.00	10,509,417.00	New
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		10,509,417.00		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		10,509,417.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable						0.00		
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		

Hueneme Elementary
Ventura County

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

56 72462 0000000
Form 01I
D81ZMBP478(2022-23)

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		0.00	0.00		0.00		
d) Assigned								
Other Assignments	9780		0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year	8011		0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year	8012		0.00	0.00	0.00	0.00		
State Aid - Prior Years	8019		0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions	8021		0.00	0.00	0.00	0.00		
Timber Yield Tax	8022		0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes	8029		0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes	8041		0.00	0.00	0.00	0.00		
Unsecured Roll Taxes	8042		0.00	0.00	0.00	0.00		
Prior Years' Taxes	8043		0.00	0.00	0.00	0.00		
Supplemental Taxes	8044		0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)	8045		0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)	8047		0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes	8048		0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses	8081		0.00	0.00	0.00	0.00		
Other In-Lieu Taxes	8082		0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment	8089		0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	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								
Maintenance and Operations	8110		0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181		1,519,982.00	1,519,982.00	0.00	1,511,083.00	(8,899.00)	-0.6%
Special Education Discretionary Grants	8182		120,649.00	120,649.00	0.00	205,349.00	84,700.00	70.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs	8220		0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities	8221		0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	8260		0.00	0.00	0.00	0.00		
Flood Control Funds	8270		0.00	0.00	0.00	0.00		
Wildlife Reserve Funds	8280		0.00	0.00	0.00	0.00		
FEMA	8281		0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285		0.00	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%
Title I, Part A, Basic	3010	8290	1,945,292.00	1,945,292.00	50,708.04	3,230,692.00	1,285,400.00	66.1%
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	268,390.00	268,390.00	0.00	328,569.00	60,179.00	22.4%
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	383,919.00	383,919.00	165,895.69	696,914.00	312,995.00	81.5%
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	304,162.00	304,162.00	86,211.03	1,032,766.00	728,604.00	239.5%
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	9,668,266.00	9,668,266.00	2,547,675.85	7,651,034.00	(2,017,232.00)	-20.9%
TOTAL, FEDERAL REVENUE			14,210,660.00	14,210,660.00	2,850,490.61	14,656,407.00	445,747.00	3.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	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	272,973.00	272,973.00	0.00	0.00	(272,973.00)	-100.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	461,192.00	461,192.00	110,598.37	478,047.00	16,855.00	3.7%
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	1,589,177.00	1,589,177.00	0.00	1,589,177.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	21,729,156.00	21,729,156.00	5,068,150.82	29,486,780.00	7,757,624.00	35.7%
TOTAL, OTHER STATE REVENUE			24,052,498.00	24,052,498.00	5,178,749.19	31,554,004.00	7,501,506.00	31.2%
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		300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	8632		0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	8634		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	8639		4,700.00	4,700.00	911.53	4,700.00	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	21.70	22.00	22.00	New
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees	8671		0.00	0.00	0.00	0.00		
Non-Resident Students	8672		0.00	0.00	0.00	0.00		
Transportation Fees From Individuals	8675		0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	8677		0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees	8681		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment	8691		0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources	8697		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue	8699		362,767.00	362,767.00	115,640.30	1,201,421.00	838,654.00	231.2%
Tuition	8710		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In	8781-8783		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	5,818,113.00	5,818,113.00	1,772,086.00	6,328,878.00	510,765.00	8.8%
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			6,485,580.00	6,485,580.00	1,888,659.53	7,835,021.00	1,349,441.00	20.8%
TOTAL, REVENUES			44,748,738.00	44,748,738.00	9,917,899.33	54,045,432.00	9,296,694.00	20.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100		10,104,267.00	10,104,267.00	2,847,067.10	11,746,754.00	(1,642,487.00)	-16.3%
Certificated Pupil Support Salaries	1200		746,103.00	746,103.00	186,704.83	651,193.00	94,910.00	12.7%
Certificated Supervisors' and Administrators' Salaries	1300		630,947.00	630,947.00	244,325.16	669,891.00	(38,944.00)	-6.2%
Other Certificated Salaries	1900		147,063.00	147,063.00	32,576.18	147,063.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			11,628,380.00	11,628,380.00	3,311,073.27	13,214,901.00	(1,586,521.00)	-13.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100		3,802,031.00	3,802,031.00	674,301.62	3,779,535.00	22,496.00	0.6%
Classified Support Salaries	2200		1,830,279.00	1,830,279.00	569,149.69	2,474,555.00	(644,276.00)	-35.2%
Classified Supervisors' and Administrators' Salaries	2300		186,532.00	186,532.00	62,177.04	186,532.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		745,091.00	745,091.00	221,785.47	796,572.00	(51,481.00)	-6.9%
Other Classified Salaries	2900		0.00	0.00	45,228.20	45,276.00	(45,276.00)	New
TOTAL, CLASSIFIED SALARIES			6,563,933.00	6,563,933.00	1,572,642.02	7,282,470.00	(718,537.00)	-10.9%
EMPLOYEE BENEFITS								
STRS	3101-3102		2,174,344.00	2,174,344.00	601,399.62	2,481,237.00	(306,893.00)	-14.1%
PERS	3201-3202		1,283,011.00	1,283,011.00	349,675.54	1,490,442.00	(207,431.00)	-16.2%
OASDI/Medicare/Alternative	3301-3302		660,358.00	660,358.00	175,168.19	732,037.00	(71,679.00)	-10.9%
Health and Welfare Benefits	3401-3402		2,642,193.00	2,642,193.00	774,241.46	3,193,103.00	(550,910.00)	-20.9%
Unemployment Insurance	3501-3502		89,304.00	89,304.00	24,315.71	100,242.00	(10,938.00)	-12.2%
Workers' Compensation	3601-3602		373,861.00	373,861.00	102,080.79	421,627.00	(47,766.00)	-12.8%
OPEB, Allocated	3701-3702		153,405.00	153,405.00	108,251.26	384,694.00	(231,289.00)	-150.8%
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			7,376,476.00	7,376,476.00	2,135,130.57	8,803,382.00	(1,426,906.00)	-19.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100		461,192.00	461,192.00	373,698.60	732,361.00	(271,169.00)	-58.8%
Books and Other Reference Materials	4200		159,000.00	159,000.00	11,896.38	158,473.00	527.00	0.3%
Materials and Supplies	4300		10,098,712.00	10,098,712.00	1,315,081.11	22,298,890.00	(12,200,178.00)	-120.8%
Noncapitalized Equipment	4400		271,210.00	271,210.00	67,422.39	453,069.00	(181,859.00)	-67.1%
Food	4700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,990,114.00	10,990,114.00	1,768,098.48	23,642,793.00	(12,652,679.00)	-115.1%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		2,623,300.00	2,623,300.00	837,772.78	10,711,414.00	(8,088,114.00)	-308.3%
Travel and Conferences	5200		30,300.00	30,300.00	21,401.32	91,857.00	(61,557.00)	-203.2%
Dues and Memberships	5300		17,500.00	17,500.00	3,279.00	29,093.00	(11,593.00)	-66.2%
Insurance	5400-5450		0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500		40,000.00	40,000.00	4,330.50	40,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		731,253.00	731,253.00	158,300.80	742,007.00	(10,754.00)	-1.5%
Transfers of Direct Costs	5710		2,700.00	2,700.00	16,977.72	2,900.00	(200.00)	-7.4%
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		15,354,705.00	15,354,705.00	884,498.21	9,274,293.00	6,080,412.00	39.6%
Communications	5900		14,300.00	14,300.00	7.85	14,320.00	(20.00)	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,814,058.00	18,814,058.00	1,926,568.18	20,905,884.00	(2,091,826.00)	-11.1%
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		0.00	0.00	614,858.46	1,476,137.00	(1,476,137.00)	New
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		180,000.00	180,000.00	91,533.37	458,625.00	(278,625.00)	-154.8%
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			180,000.00	180,000.00	706,391.83	1,934,762.00	(1,754,762.00)	-974.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements	7110		0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools	7130		0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools	7141		0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices	7142		0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs	7143		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools	7211		0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	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	1,056,121.00	1,056,121.00	4,133.72	903,373.00	152,748.00	14.5%
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			1,056,121.00	1,056,121.00	4,133.72	903,373.00	152,748.00	14.5%
TOTAL, EXPENDITURES			56,609,082.00	56,609,082.00	11,424,038.07	76,687,565.00	(20,078,483.00)	-35.5%
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		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%

Hueneme Elementary
Ventura County

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

56 72462 0000000
Form 01I
D81ZMBP478(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	11,860,344.00	11,860,344.00	0.00	12,132,716.00	272,372.00	2.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			11,860,344.00	11,860,344.00	0.00	12,132,716.00	272,372.00	2.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			11,860,344.00	11,860,344.00	0.00	12,132,716.00	(272,372.00)	-2.3%

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	93,128,335.00	93,128,335.00	26,006,296.89	100,497,854.00	7,369,519.00	7.9%	
2) Federal Revenue	8100-8299	14,725,660.00	14,725,660.00	2,850,490.61	15,171,407.00	445,747.00	3.0%	
3) Other State Revenue	8300-8599	25,493,220.00	25,493,220.00	5,324,703.43	33,718,109.00	8,224,889.00	32.3%	
4) Other Local Revenue	8600-8799	7,216,622.00	7,216,622.00	2,704,751.26	9,217,394.00	2,000,772.00	27.7%	
5) TOTAL, REVENUES		140,563,837.00	140,563,837.00	36,886,242.19	158,604,764.00			
B. EXPENDITURES								
1) Certificated Salaries	1000-1999	51,027,104.00	51,027,104.00	14,160,057.69	52,512,259.00	(1,485,155.00)	-2.9%	
2) Classified Salaries	2000-2999	16,123,444.00	16,123,444.00	4,401,216.68	16,531,125.00	(407,681.00)	-2.5%	
3) Employee Benefits	3000-3999	29,129,758.00	29,129,758.00	8,351,320.59	30,799,748.00	(1,669,990.00)	-5.7%	
4) Books and Supplies	4000-4999	14,738,633.00	14,738,633.00	3,151,180.03	29,270,863.00	(14,532,230.00)	-98.6%	
5) Services and Other Operating Expenditures	5000-5999	25,026,411.00	25,026,411.00	4,239,939.85	27,590,809.00	(2,564,398.00)	-10.2%	
6) Capital Outlay	6000-6999	180,000.00	180,000.00	706,391.83	1,934,762.00	(1,754,762.00)	-974.9%	
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299	3,602,821.00	3,602,821.00	174,920.00	3,732,817.00	(129,996.00)	-3.6%	
8) Other Outgo - Transfers of Indirect Costs	7400-7499							
9) TOTAL, EXPENDITURES	7300-7399	(197,456.00)	(197,456.00)	0.00	(197,456.00)	0.00	0.0%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		933,122.00	933,122.00	1,701,215.52	(3,570,163.00)			
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)		933,122.00	933,122.00	1,701,215.52	(3,570,163.00)			
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	25,150,152.00	25,150,152.00		32,430,603.00	7,280,451.00	28.9%	
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)		25,150,152.00	25,150,152.00		32,430,603.00			
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)		25,150,152.00	25,150,152.00		32,430,603.00			
2) Ending Balance, June 30 (E + F1e)		26,083,274.00	26,083,274.00		28,860,440.00			
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711	10,000.00	10,000.00		10,000.00			
Stores	9712	10,000.00	10,000.00		10,000.00			
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		0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		12,100,202.00		
Other Commitments	9760		12,100,202.00	12,100,202.00		0.00		
d) Assigned								
Other Assignments	9780		9,774,150.00	9,774,150.00		11,874,990.00		
COVID-19 RESOURCES	0000	9780	9,774,150.00					
COVID19 Resources	0000	9780		9,774,150.00				
COVID-19 Resources	0000	9780				4,790,705.00		
Instruc./Facilities/Tech Prog. & Projects	0000	9780				7,084,285.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		4,188,922.00	4,188,922.00		4,865,248.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year	8011		66,077,810.00	66,077,810.00	20,711,284.00	71,169,266.00	5,091,456.00	7.7%
Education Protection Account State Aid - Current Year	8012		18,305,821.00	18,305,821.00	5,069,443.00	19,685,563.00	1,379,742.00	7.5%
State Aid - Prior Years	8019		0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions	8021		0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax	8022		0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029		0.00	0.00	619.67	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes	8041		8,744,704.00	8,744,704.00	0.00	9,643,025.00	898,321.00	10.3%
Unsecured Roll Taxes	8042		0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	8043		0.00	0.00	30,186.40	0.00	0.00	0.0%
Supplemental Taxes	8044		0.00	0.00	135,881.25	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)	8045		0.00	0.00	58,882.57	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	8047		0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	8048		0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses	8081		0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	8082		0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment	8089		0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			93,128,335.00	93,128,335.00	26,006,296.89	100,497,854.00	7,369,519.00	7.9%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	8096		0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers	8097		0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	8099		0.00	0.00	0.00	0.00	0.00	0.0%

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, LCFF SOURCES			93,128,335.00	93,128,335.00	26,006,296.89	100,497,854.00	7,369,519.00	7.9%
FEDERAL REVENUE								
Maintenance and Operations	8110		315,000.00	315,000.00	0.00	315,000.00	0.00	0.0%
Special Education Entitlement	8181		1,519,982.00	1,519,982.00	0.00	1,511,083.00	(8,899.00)	-0.6%
Special Education Discretionary Grants	8182		120,649.00	120,649.00	0.00	205,349.00	84,700.00	70.2%
Child Nutrition Programs	8220		0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities	8221		0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds	8260		0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds	8270		0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds	8280		0.00	0.00	0.00	0.00	0.00	0.0%
FEMA	8281		0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285		0.00	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%
Title I, Part A, Basic	3010	8290	1,945,292.00	1,945,292.00	50,708.04	3,230,692.00	1,285,400.00	66.1%
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	268,390.00	268,390.00	0.00	328,569.00	60,179.00	22.4%
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	383,919.00	383,919.00	165,895.69	696,914.00	312,995.00	81.5%
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	304,162.00	304,162.00	86,211.03	1,032,766.00	728,604.00	239.5%
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	9,868,266.00	9,868,266.00	2,547,675.85	7,851,034.00	(2,017,232.00)	-20.4%
TOTAL, FEDERAL REVENUE			14,725,660.00	14,725,660.00	2,850,490.61	15,171,407.00	445,747.00	3.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	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		272,973.00	272,973.00	0.00	0.00	(272,973.00)	-100.0%
Mandated Costs Reimbursements	8550		244,194.00	244,194.00	0.00	238,686.00	(5,508.00)	-2.3%
Lottery - Unrestricted and Instructional Materials	8560		1,617,720.00	1,617,720.00	256,552.61	1,691,002.00	73,282.00	4.5%
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%

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)
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	1,589,177.00	1,589,177.00	0.00	1,589,177.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	21,769,156.00	21,769,156.00	5,068,150.82	30,199,244.00	8,430,088.00	38.7%
TOTAL, OTHER STATE REVENUE			25,493,220.00	25,493,220.00	5,324,703.43	33,718,109.00	8,224,889.00	32.3%
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		300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies	8631		0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	8632		0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	8634		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	8639		4,700.00	4,700.00	911.53	4,700.00	0.00	0.0%
Leases and Rentals	8650		30,000.00	30,000.00	3,734.00	30,000.00	0.00	0.0%
Interest	8660		130,000.00	130,000.00	66,375.30	130,022.00	22.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees	8671		0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	8672		0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	8675		0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	8677		0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees	8681		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	8688		0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment	8691		0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources	8697		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue	8699		933,809.00	933,809.00	861,644.43	2,423,794.00	1,489,985.00	159.6%

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)
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	5,818,113.00	5,818,113.00	1,772,086.00	6,328,878.00	510,765.00	8.8%
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			7,216,622.00	7,216,622.00	2,704,751.26	9,217,394.00	2,000,772.00	27.7%
TOTAL, REVENUES			140,563,837.00	140,563,837.00	36,886,242.19	158,604,764.00	18,040,927.00	12.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100		42,141,223.00	42,141,223.00	11,396,568.40	43,591,483.00	(1,450,260.00)	-3.4%
Certificated Pupil Support Salaries	1200		3,423,878.00	3,423,878.00	924,511.46	3,331,793.00	92,085.00	2.7%
Certificated Supervisors' and Administrators' Salaries	1300		4,596,994.00	4,596,994.00	1,607,693.43	4,717,670.00	(120,676.00)	-2.6%
Other Certificated Salaries	1900		865,009.00	865,009.00	231,284.40	871,313.00	(6,304.00)	-0.7%
TOTAL, CERTIFICATED SALARIES			51,027,104.00	51,027,104.00	14,160,057.69	52,512,259.00	(1,485,155.00)	-2.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100		4,645,951.00	4,645,951.00	862,088.62	4,628,483.00	17,468.00	0.4%
Classified Support Salaries	2200		4,980,298.00	4,980,298.00	1,563,128.62	5,086,674.00	(106,376.00)	-2.1%
Classified Supervisors' and Administrators' Salaries	2300		1,038,672.00	1,038,672.00	348,630.87	1,054,808.00	(16,136.00)	-1.6%
Clerical, Technical and Office Salaries	2400		4,392,598.00	4,392,598.00	1,355,747.88	4,645,739.00	(253,141.00)	-5.8%
Other Classified Salaries	2900		1,065,925.00	1,065,925.00	271,620.69	1,115,421.00	(49,496.00)	-4.6%
TOTAL, CLASSIFIED SALARIES			16,123,444.00	16,123,444.00	4,401,216.68	16,531,125.00	(407,681.00)	-2.5%
EMPLOYEE BENEFITS								
STRS	3101-3102		9,530,454.00	9,530,454.00	2,615,016.28	9,817,298.00	(286,844.00)	-3.0%
PERS	3201-3202		3,590,428.00	3,590,428.00	1,021,604.33	3,773,258.00	(182,830.00)	-5.1%
OASDI/Medicare/Alternative	3301-3302		1,983,391.00	1,983,391.00	557,878.02	2,032,888.00	(49,497.00)	-2.5%
Health and Welfare Benefits	3401-3402		11,589,420.00	11,589,420.00	3,246,524.88	11,937,855.00	(348,435.00)	-3.0%
Unemployment Insurance	3501-3502		332,786.00	332,786.00	92,272.85	341,556.00	(8,770.00)	-2.6%
Workers' Compensation	3601-3602		1,397,189.00	1,397,189.00	388,672.99	1,436,808.00	(39,619.00)	-2.8%
OPEB, Allocated	3701-3702		703,690.00	703,690.00	426,951.24	1,457,685.00	(753,995.00)	-107.1%
OPEB, Active Employees	3751-3752		0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits	3901-3902		2,400.00	2,400.00	2,400.00	2,400.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			29,129,758.00	29,129,758.00	8,351,320.59	30,799,748.00	(1,669,990.00)	-5.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100		1,496,192.00	1,496,192.00	719,779.78	1,767,361.00	(271,169.00)	-18.1%
Books and Other Reference Materials	4200		204,300.00	204,300.00	45,144.24	206,012.00	(1,712.00)	-0.8%

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)
Materials and Supplies	4300		12,316,381.00	12,316,381.00	2,029,641.01	26,360,049.00	(14,043,668.00)	-114.0%
Noncapitalized Equipment	4400		721,760.00	721,760.00	356,615.00	937,441.00	(215,681.00)	-29.9%
Food	4700		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,738,633.00	14,738,633.00	3,151,180.03	29,270,863.00	(14,532,230.00)	-98.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100		2,748,300.00	2,748,300.00	824,053.39	10,844,256.00	(8,095,956.00)	-294.6%
Travel and Conferences	5200		108,100.00	108,100.00	69,888.79	182,641.00	(74,541.00)	-69.0%
Dues and Memberships	5300		106,800.00	105,800.00	66,660.11	119,159.00	(13,359.00)	-12.6%
Insurance	5400-5450		1,015,127.00	1,015,127.00	551,629.50	1,103,259.00	(88,132.00)	-8.7%
Operations and Housekeeping Services	5500		1,670,000.00	1,670,000.00	335,481.68	1,680,000.00	(10,000.00)	-0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		1,119,398.00	1,119,398.00	239,350.52	1,143,544.00	(24,146.00)	-2.2%
Transfers of Direct Costs	5710		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		(1,000.00)	(1,000.00)	(92.47)	(1,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		17,862,186.00	17,862,186.00	2,055,881.12	12,096,376.00	5,765,810.00	32.3%
Communications	5900		398,500.00	398,500.00	97,087.21	422,574.00	(24,074.00)	-6.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,026,411.00	25,026,411.00	4,239,939.85	27,590,809.00	(2,564,398.00)	-10.2%
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	614,858.46	1,476,137.00	(1,476,137.00)	New
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		180,000.00	180,000.00	91,533.37	458,625.00	(278,625.00)	-154.8%
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			180,000.00	180,000.00	706,391.83	1,934,762.00	(1,754,762.00)	-974.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements	7110		0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools	7130		0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools	7141		201,000.00	201,000.00	0.00	234,996.00	(33,996.00)	-16.9%
Payments to County Offices	7142		3,401,821.00	3,401,821.00	174,920.00	3,497,821.00	(96,000.00)	-2.8%
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%

2022-23 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes In Fund Balance

56 72462 000000
Form 01L
D81ZMBP47B(2022-23)

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)
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debl Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,602,821.00	3,602,821.00	174,920.00	3,732,817.00	(129,996.00)	-3.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(197,456.00)	(197,456.00)	0.00	(197,456.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(197,456.00)	(197,456.00)	0.00	(197,456.00)	0.00	0.0%
TOTAL, EXPENDITURES			139,630,715.00	139,630,715.00	35,185,026.67	162,174,927.00	(22,544,212.00)	-16.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and								
Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	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%

2022-23 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

56 72462 0000000
Form 01I
D81ZMBP478(2022-23)

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) 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)			0.00	0.00	0.00	0.00	0.00	0.0%

Hueneme Elementary
Ventura County

First Interim
General Fund
Exhibit: Restricted Balance Detail

58 72462 0000000
Form 011
D81ZMBP478(2022-23)

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		5,400,000.00	5,400,000.00	263,753.44	5,572,437.00	172,437.00	3.2%
3) Other State Revenue	8300-8599		400,000.00	400,000.00	22,414.38	400,000.00	0.00	0.0%
4) Other Local Revenue	8600-8799		103,000.00	103,000.00	4,851.64	104,581.00	1,581.00	1.5%
5) TOTAL, REVENUES			5,903,000.00	5,903,000.00	291,019.46	6,077,018.00		
B. EXPENDITURES								
1) Certificated Salaries	1000-1999		0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999		1,991,193.00	1,991,193.00	461,850.97	2,091,635.00	(100,442.00)	-5.0%
3) Employee Benefits	3000-3999		1,240,146.00	1,240,146.00	273,818.35	1,278,939.00	(38,793.00)	-3.1%
4) Books and Supplies	4000-4999		2,640,000.00	2,640,000.00	38,263.68	2,640,000.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		94,100.00	94,100.00	40,675.66	109,100.00	(15,000.00)	-15.9%
6) Capital Outlay	6000-6999		0.00	0.00	6,187.40	6,200.00	(6,200.00)	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		197,456.00	197,456.00	0.00	197,456.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,162,895.00	6,162,895.00	820,796.06	6,323,330.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(259,895.00)	(259,895.00)	(529,776.60)	(246,312.00)		
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)								
			(259,895.00)	(259,895.00)	(529,776.60)	(246,312.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		1,575,323.00	1,575,323.00		2,911,488.00	1,336,165.00	84.8%
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,575,323.00	1,575,323.00		2,911,488.00		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,575,323.00	1,575,323.00		2,911,488.00		
2) Ending Balance, June 30 (E + F1e)			1,315,428.00	1,315,428.00		2,665,176.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711		0.00	0.00		0.00		
Stores	9712		23,000.00	23,000.00		23,000.00		
Prepaid Items	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		
b) Restricted	9740		1,292,428.00	1,292,428.00		2,642,176.00		
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								
Child Nutrition Programs	8220		5,400,000.00	5,400,000.00	263,753.44	5,572,437.00	172,437.00	3.2%
Donated Food Commodities	8221		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			5,400,000.00	5,400,000.00	263,753.44	5,572,437.00	172,437.00	3.2%
OTHER STATE REVENUE								
Child Nutrition Programs	8520		400,000.00	400,000.00	22,414.38	400,000.00	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			400,000.00	400,000.00	22,414.38	400,000.00	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%
Food Service Sales	8634		95,000.00	95,000.00	677.67	95,000.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660		8,000.00	8,000.00	3,930.69	8,000.00	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		0.00	0.00	243.28	1,581.00	1,581.00	New
TOTAL, OTHER LOCAL REVENUE			103,000.00	103,000.00	4,851.64	104,581.00	1,581.00	1.5%
TOTAL, REVENUES			5,903,000.00	5,903,000.00	291,019.46	6,077,018.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries	1990		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		1,676,615.00	1,676,615.00	349,075.19	1,777,057.00	(100,442.00)	-6.0%
Classified Supervisors' and Administrators' Salaries	2300		224,437.00	224,437.00	76,257.68	224,437.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		90,141.00	90,141.00	36,518.10	90,141.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,991,193.00	1,991,193.00	461,650.97	2,091,635.00	(100,442.00)	-5.0%
EMPLOYEE BENEFITS								
STRS	3101-3102		0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202		455,746.00	455,746.00	106,461.32	481,235.00	(25,489.00)	-5.6%
OASDI/Medicare/Alternative	3301-3302		152,136.00	152,136.00	35,402.20	159,828.00	(7,692.00)	-5.1%
Health and Welfare Benefits	3401-3402		558,248.00	558,248.00	108,172.80	558,248.00	0.00	0.0%
Unemployment Insurance	3501-3502		9,951.00	9,951.00	3,636.69	10,457.00	(506.00)	-5.1%

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)
Workers' Compensation	3601-3602		41,623.00	41,623.00	9,873.79	44,012.00	(2,389.00)	-5.7%
OPEB, Allocated	3701-3702		22,442.00	22,442.00	10,271.55	25,159.00	(2,717.00)	-12.1%
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			1,240,146.00	1,240,146.00	273,818.35	1,278,939.00	(38,793.00)	-3.1%
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		200,000.00	200,000.00	24,829.74	200,000.00	0.00	0.0%
Noncapitalized Equipment	4400		40,000.00	40,000.00	8,297.01	40,000.00	0.00	0.0%
Food	4700		2,400,000.00	2,400,000.00	5,136.93	2,400,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,640,000.00	2,640,000.00	38,263.68	2,640,000.00	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		5,000.00	5,000.00	332.63	5,000.00	0.00	0.0%
Dues and Memberships	5300		1,600.00	1,600.00	2,319.59	1,600.00	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		35,000.00	35,000.00	8,017.89	40,000.00	(5,000.00)	-14.3%
Transfers of Direct Costs	5710		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		1,000.00	1,000.00	92.47	1,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		50,000.00	50,000.00	29,913.08	60,000.00	(10,000.00)	-20.0%
Communications	5900		1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			94,100.00	94,100.00	40,675.66	109,100.00	(15,000.00)	-15.9%
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	6,187.40	6,200.00	(6,200.00)	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			0.00	0.00	6,187.40	6,200.00	(6,200.00)	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		197,456.00	197,456.00	0.00	197,456.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			197,456.00	197,456.00	0.00	197,456.00	0.00	0.0%
TOTAL, EXPENDITURES			6,162,895.00	6,162,895.00	820,796.06	6,323,330.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund	8916		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 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								
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)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,823,673.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	172,437.00
7027	Child Nutrition: COVID State Supplemental Meal Reimbursement	646,066.00
Total, Restricted Balance		2,642,176.00

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	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	33,178.93	100,000.00	0.00	0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	33,178.93	100,000.00		
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	0.00	0.00	120,035.08	251,606.00	(251,606.00)	New
6) Capital Outlay		6000-6999	13,118,755.00	13,118,755.00	2,707,593.51	17,502,894.00	(4,384,139.00)	-33.4%
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			13,118,755.00	13,118,755.00	2,827,628.59	17,754,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(13,018,755.00)	(13,018,755.00)	(2,794,449.66)	(17,654,500.00)		
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)								
			(13,018,755.00)	(13,018,755.00)	(2,794,449.66)	(17,654,500.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,074,323.00	13,074,323.00		17,872,936.00	4,798,613.00	36.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,074,323.00	13,074,323.00		17,872,936.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,074,323.00	13,074,323.00		17,872,936.00		
2) Ending Balance, June 30 (E + F1e)			55,568.00	55,568.00		218,436.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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)
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								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned								
Other Assignments	9780		55,568.00	55,568.00		218,436.00		
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								
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		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%
Leases and Rentals	8650		0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660		100,000.00	100,000.00	33,178.93	100,000.00	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%
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			100,000.00	100,000.00	33,178.93	100,000.00	0.00	0.0%
TOTAL, REVENUES			100,000.00	100,000.00	33,178.93	100,000.00		

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)
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/Alternativ e		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%
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	120,035.08	251,606.00	(251,606.00)	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	120,035.08	251,606.00	(251,606.00)	New
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	13,118,755.00	13,118,755.00	2,707,593.51	17,502,894.00	(4,384,139.00)	-33.4%
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			13,118,755.00	13,118,755.00	2,707,593.51	17,502,894.00	(4,384,139.00)	-33.4%

Hueneme Elementary
Ventura County

2022-23 First Interim
Building Fund
Expenditures by Object

56724620000000
Form 211
D81ZMBP478(2022-23)

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								
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			13,118,755.00	13,118,755.00	2,827,628.59	17,754,500.00		
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	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								
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%

Hueneme Elementary
Ventura County

2022-23 First Interim
Building Fund
Expenditures by Object

5672462000000
Form 21I
D81ZMBP478(2022-23)

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)
(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		

Hueneme Elementary
Ventura County

2022-23 First Interim
Building Fund
Restricted Detail

56724620000000
Form 21
D81ZMBP478(2022-23)

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	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	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	0.00	0.0%
4) Other Local Revenue	8600-8799	40,450.00	40,450.00	11,723.49	40,450.00	0.00	0.00	0.0%
5) TOTAL, REVENUES		40,450.00	40,450.00	11,723.49	40,450.00			
B. EXPENDITURES								
1) Certificated Salaries	1000-1999	0.00	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	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	40,450.00	40,450.00	65,798.66	65,797.00	(25,347.00)	-62.7%	
5) Services and Other Operating Expenditures	5000-5999	0.00	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	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		40,450.00	40,450.00	65,798.66	65,797.00			
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
		0.00	0.00	(54,075.17)	(25,347.00)			
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	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	0.00	0.0%
b) Uses	7630-7699	0.00	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	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
		0.00	0.00	(54,075.17)	(25,347.00)			
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	71,147.00	71,147.00		79,769.00	8,622.00	12.1%	
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)		71,147.00	71,147.00		79,769.00			
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)		71,147.00	71,147.00		79,769.00			
2) Ending Balance, June 30 (E + F1e)		71,147.00	71,147.00		54,422.00			
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	23,804.00	23,804.00		7,079.00			
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		47,343.00	47,343.00		47,343.00		
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		450.00	450.00	138.35	450.00	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		40,000.00	40,000.00	11,585.14	40,000.00	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			40,450.00	40,450.00	11,723.49	40,450.00	0.00	0.0%
TOTAL, REVENUES			40,450.00	40,450.00	11,723.49	40,450.00		
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%
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%

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, 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		25,000.00	25,000.00	54,044.96	54,043.00	(29,043.00)	-116.2%
Noncapitalized Equipment	4400		15,450.00	15,450.00	11,753.70	11,754.00	3,696.00	23.9%
TOTAL, BOOKS AND SUPPLIES			40,450.00	40,450.00	65,798.66	65,797.00	(25,347.00)	-62.7%
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		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								
All Other Transfers Out to All Others	7289		0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest	7438		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%

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 (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			40,450.00	40,450.00	65,798.66	65,797.00		
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	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/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	0.00	0.00		

Hueneme Elementary
Ventura County

2022-23 First Interim
Capital Facilities Fund
Restricted Detail

5672462000000
Form 261
D81ZMBP478(2022-23)

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	7,079.00
Total, Restricted Balance		7,079.00

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		23,671.00	23,671.00	280.77	21,917.00	(1,754.00)	-7.4%
4) Other Local Revenue	8600-8799		3,554,772.00	3,554,772.00	50,397.25	3,417,569.00	(137,203.00)	-3.9%
5) TOTAL, REVENUES			3,578,443.00	3,578,443.00	50,678.02	3,439,486.00		
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		4,796,180.00	4,796,180.00	3,664,077.08	4,796,180.00	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			4,796,180.00	4,796,180.00	3,664,077.08	4,796,180.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(1,217,737.00)	(1,217,737.00)	(3,613,399.06)	(1,356,694.00)		
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)								
			(1,217,737.00)	(1,217,737.00)	(3,613,399.06)	(1,356,694.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		5,736,376.00	5,736,376.00		5,869,949.00	133,573.00	2.3%
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,736,376.00	5,736,376.00		5,869,949.00		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,736,376.00	5,736,376.00		5,869,949.00		
2) Ending Balance, June 30 (E + F1e)			4,518,639.00	4,518,639.00		4,513,255.00		
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		

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		4,518,639.00	4,518,639.00		4,513,255.00		
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		23,671.00	23,671.00	0.00	21,917.00	(1,754.00)	-7.4%
Other Subventions/In-Lieu Taxes	8572		0.00	0.00	280.77	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			23,671.00	23,671.00	280.77	21,917.00	(1,754.00)	-7.4%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll	8611		3,201,690.00	3,201,690.00	0.00	3,019,206.00	(182,484.00)	-5.7%
Unsecured Roll	8612		348,682.00	348,682.00	0.00	390,863.00	42,181.00	12.1%
Prior Years' Taxes	8613		0.00	0.00	10,027.61	0.00	0.00	0.0%
Supplemental Taxes	8614		0.00	0.00	32,963.89	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		4,400.00	4,400.00	7,405.75	7,500.00	3,100.00	70.5%
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			3,554,772.00	3,554,772.00	50,397.25	3,417,569.00	(137,203.00)	-3.9%
TOTAL, REVENUES			3,578,443.00	3,578,443.00	50,678.02	3,439,486.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions	7433		2,227,718.00	2,227,718.00	2,177,447.45	2,227,718.00	0.00	0.0%
Bond Interest and Other Service Charges	7434		2,568,462.00	2,568,462.00	1,486,629.63	2,568,462.00	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)			4,796,180.00	4,796,180.00	3,664,077.08	4,796,180.00	0.00	0.0%
TOTAL, EXPENDITURES			4,796,180.00	4,796,180.00	3,664,077.08	4,796,180.00		
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%

Hueneme Elementary
Ventura County

2022-23 First Interim
Bond Interest and Redemption Fund
Expenditures by Object

56724620000000
Form 511
D81ZMBP478(2022-23)

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 OUT								
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		

Hueneme Elementary
Ventura County

2022-23 First Interim
Bond Interest and Redemption Fund
Restricted Detail

56724620000000
Form 51I
D81ZMBP478(2022-23)

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption		First Interim		Percent Change	Status
	Budget	(Form 01CS, Item 1A)	Projected Year Totals	(Form AI, Lines A4 and C4)		
Current Year (2022-23)						
District Regular		7,329.10		7,451.18		
Charter School		0.00		0.00		
Total ADA		7,329.10		7,451.18	1.7%	Met
1st Subsequent Year (2023-24)						
District Regular		7,162.65		7,163.94		
Charter School		0.00		0.00		
Total ADA		7,162.65		7,163.94	0.0%	Met
2nd Subsequent Year (2024-25)						
District Regular		6,926.71		6,928.00		
Charter School		0.00		0.00		
Total ADA		6,926.71		6,928.00	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				Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected	Percent Change		
Current Year (2022-23)					
District Regular	7,222.00	7,121.00			
Charter School		0.00			
Total Enrollment	7,222.00	7,121.00	(1.4%)		Met
1st Subsequent Year (2023-24)					
District Regular	7,242.00	7,195.00			
Charter School		0.00			
Total Enrollment	7,242.00	7,195.00	(.5%)		Met
2nd Subsequent Year (2024-25)					
District Regular	7,257.00	7,258.00			
Charter School		0.00			
Total Enrollment	7,257.00	7,258.00	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	Enrollment CBEDS Actual	Historical Ratio of ADA to Enrollment
	(Form A, Lines A4 and C4)	(Form 01CS, Item 2A)	
Third Prior Year (2019-20)	District Regular	7,692	7,946
	Charter School		
	Total ADA/Enrollment	7,692	7,946
Second Prior Year (2020-21)	District Regular	7,692	7,544
	Charter School		
	Total ADA/Enrollment	7,692	7,544
First Prior Year (2021-22)	District Regular	7,692	7,190
	Charter School	0	
	Total ADA/Enrollment	7,692	7,190
Historical Average Ratio:			101.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			102.4%

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 A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2022-23)	District Regular	6,831	7,121	
	Charter School	0	0	
	Total ADA/Enrollment	6,831	7,121	95.9% Met
1st Subsequent Year (2023-24)	District Regular	6,891	7,195	
	Charter School	0	0	
	Total ADA/Enrollment	6,891	7,195	95.8% Met
2nd Subsequent Year (2024-25)	District Regular	6,927	7,258	
	Charter School	0	0	
	Total ADA/Enrollment	6,927	7,258	95.4% Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)				Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change		
Current Year (2022-23)	93,128,335.00	100,497,854.00	7.9%	Not Met	
1st Subsequent Year (2023-24)	95,042,746.00	102,156,324.00	7.5%	Not Met	
2nd Subsequent Year (2024-25)	97,842,954.00	103,161,529.00	5.4%	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 significant change was due to the LCFF base grant increase of 6.7% and the EPA and secured roll taxes.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
Third Prior Year (2019-20)	68,262,100.12	78,874,378.49	86.5%
Second Prior Year (2020-21)	67,181,866.67	75,772,773.20	88.7%
First Prior Year (2021-22)	71,803,581.53	83,222,825.10	86.3%
	Historical Average Ratio:		87.2%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	3%	3%	3%
District's Reserve Standard Percentage (Criterion 10B, Line 4)	84.2% to 90.2%	84.2% to 90.2%	84.2% to 90.2%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):			

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2022-23)	70,542,379.00	85,487,362.00	82.5%	Not Met
1st Subsequent Year (2023-24)	71,698,607.00	85,169,165.00	84.2%	Met
2nd Subsequent Year (2024-25)	72,072,292.00	85,859,227.00	84.1%	Not Met

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

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

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

Explanation:
(required if NOT met)

The increase in unrestricted expenditures is mainly due to materials and supplies costs have risen due to inflation.

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since budget adoption. Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim	Change Is Outside	
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2022-23)	14,725,860.00	15,171,407.00	3.0%	No
1st Subsequent Year (2023-24)	4,829,810.00	7,481,550.00	54.9%	Yes
2nd Subsequent Year (2024-25)	4,829,810.00	4,444,568.00	-8.0%	Yes

Explanation: (required if Yes)	At budget adoption all of the one-time COVID funds were recognized in the current year. At First Interim, it is now split up among current year and 1st subsequent year. The revenue decreases in the 2nd subsequent year to do the expiring one-time COVID funds.
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Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)	25,493,220.00	33,718,109.00	32.3%	Yes
Current Year (2022-23)	25,493,220.00	33,718,109.00	32.3%	Yes
1st Subsequent Year (2023-24)	17,124,142.00	12,393,923.00	-27.6%	Yes
2nd Subsequent Year (2024-25)	17,124,142.00	12,414,441.00	-27.5%	Yes

Explanation: (required if Yes)	The District will receive new funds for the Transportation Funding Reimbursement Program (\$672,464), Haycox Literacy Coaches and Reading Specialist Program (\$761,889), the Arts, Music and Instructional Materials Discretionary Block Grant (\$4,427,994) and the Learning Recovery Emergency Block Grant (\$9,946,510).
--	--

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)	7,216,622.00	9,217,394.00	27.7%	Yes
Current Year (2022-23)	7,216,622.00	7,876,039.00	9.1%	Yes
1st Subsequent Year (2023-24)	7,216,622.00	7,876,039.00	9.1%	Yes
2nd Subsequent Year (2024-25)	7,216,622.00	7,876,039.00	9.1%	Yes

Explanation: (required if Yes)	The District received a Worker's Compensation Dividend of \$456,749 and the Special Education Apportionment increased funding by \$510,765.
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Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)	14,738,633.00	29,270,863.00	98.6%	Yes
Current Year (2022-23)	14,738,633.00	29,270,863.00	98.6%	Yes
1st Subsequent Year (2023-24)	10,274,016.00	15,752,338.00	53.3%	Yes
2nd Subsequent Year (2024-25)	10,274,016.00	14,759,847.00	43.7%	Yes

Explanation: (required if Yes)	Materials and supplies increased due to budgeting prior-year carryforwards of unspent restricted funds and one-time COVID-19 funds. In addition, the expenditures for the new state programs was budgeted.
--	--

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)	25,026,411.00	27,590,809.00	10.2%	Yes
Current Year (2022-23)	25,026,411.00	27,590,809.00	10.2%	Yes
1st Subsequent Year (2023-24)	21,412,384.00	11,423,502.00	-46.7%	Yes
2nd Subsequent Year (2024-25)	21,498,941.00	11,514,879.00	-46.4%	Yes

Explanation: (required if Yes)	For unrestricted funds, the majority of the increase is in professional services. In the restricted funds, professional services increased mainly due to one-time funds. In the first subsequent year, we recognized some COVID funds rather than all in the current year reflecting in a decrease in expenditures.
--	---

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2022-23)	47,435,502.00	58,106,910.00	22.5%	Not Met
1st Subsequent Year (2023-24)	29,170,574.00	27,751,512.00	-4.9%	Met
2nd Subsequent Year (2024-25)	29,170,574.00	24,735,048.00	-15.2%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2022-23)	39,765,044.00	56,861,872.00	43.0%	Not Met
1st Subsequent Year (2023-24)	31,686,410.00	27,175,840.00	-14.2%	Not Met
2nd Subsequent Year (2024-25)	31,772,957.00	26,274,726.00	-17.3%	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)

At budget adoption all of the one-time COVID funds were recognized in the current year. At First Interim, it is now split up among current year and 1st subsequent year. The revenue decreases in the 2nd subsequent year to do the expiring one-time COVID funds.

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

The District will receive new funds for the Transportation Funding Reimbursement Program (\$672,464), Haycox Literacy Coaches and Reading Specialist Program (\$761,889), the Arts, Music and Instructional Materials Discretionary Block Grant (\$4,427,994) and the Learning Recovery Emergency Block Grant (\$8,946,510).

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

The District received a Worker's Compensation Dividend of \$456,749 and the Special Education Apportionment increased funding by \$510,765.

- 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)

Materials and supplies increased due to budgeting prior-year carry forwards of unspent restricted funds and one-time COVID-19 funds. In addition, the expenditures for the new state programs was budgeted.

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

For unrestricted funds, the majority of the increase is in professional services. In the restricted funds, professional services increased mainly due to one-time funds. In the first subsequent year, we recognized some COVID funds rather than all in the current year reflecting in a decrease in expenditures.

7. CRITERION: Facilities Maintenance

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

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

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

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

	First Interim Contribution		
	Projected Year Totals		
	Required Minimum Contribution (Fund 01, Resource 8150, Object(s) 8900-8999)	Status	
1. OMMA/RMA Contribution	3,905,198.67	Met	
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		4,887,468.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.5%	3.0%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.5%	1.0%	1.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in Unrestricted Fund Balance (Form 01I, Section E)	Total Unrestricted Expenditures (Form 01I, Objects 1000- 7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2022-23)	6,939,254.00	85,487,362.00	N/A	Met
1st Subsequent Year (2023-24)	(1,965,148.00)	85,169,165.00	2.3%	Not Met
2nd Subsequent Year (2024-25)	(830,375.00)	85,859,227.00	1.0%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

For the out years, some salaries and benefits have been shifted to one-time funds. For 2024-25 there is a projection to reduce 21 FTE temporary teachers.

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		Status	
	General Fund			
	Projected Year Totals			
Current Year (2022-23)		28,860,440.00	Met	
1st Subsequent Year (2023-24)		26,895,292.00	Met	
2nd Subsequent Year (2024-25)		26,064,917.00	Met	

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance		Status
	General Fund		
Current Year (2022-23)		36,838,901.53	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

Percentage Level	District ADA	
5% or \$75,000 (greater of)	0	to 300
1%, 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.)	6,831.31	6,891.90	6,928.00
Subsequent Years, Form MYPI, Line F2, if available.)			
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1e, 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): _____

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 01, objects 1000-7999) (Form MYPI, Line B11)	162,174,927.00	131,872,984.00	128,726,952.00
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)	162,174,927.00	131,872,984.00	128,726,952.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,865,247.81	3,956,189.52	3,861,808.58

6. Reserve Standard - by Amount
(\$75,000 for districts with less than 1,001 ADA, else 0)
7. District's Reserve Standard
(Greater of Line B5 or Line B6)

0.00	0.00	0.00
4,865,247.81	3,956,188.52	3,861,808.56

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)	12,100,202.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	4,865,248.00	3,956,190.00	3,861,809.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	16,965,450.00	3,956,190.00	3,861,809.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.46%	3.00%	3.00%
District's Reserve Standard (Section 10B, Line 7):	4,865,247.81	3,956,188.52	3,861,808.56
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

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SUPPLEMENTAL INFORMATION

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)?

 Yes

- 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:

Our Federal Impact Aid (\$250,000) is contingent upon reauthorization from the Federal Government.

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
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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)						
	(11,860,344.00)	(12,132,716.00)	2.3%	272,372.00	Met	
1st Subsequent Year (2023-24)	(23,404,373.00)	(22,528,286.00)	-3.7%	(876,087.00)	Met	
2nd Subsequent Year (2024-25)	(23,668,919.00)	(21,926,648.00)	-7.4%	(1,742,271.00)	Not Met	
1b. Transfers In, General Fund *						
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met	
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met	
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met	
1c. Transfers Out, General Fund *						
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met	
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met	
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met	
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)	One-time COVID revenue is expiring. 2024-25 reflects the reduction in revenue.
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- 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* 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.

* 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		SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022-23
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)		
Capital Leases					
Certificates of Participation					
General Obligation Bonds	18	Fund 51 Bond Interest and Redemption	74xx		56,547,455
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences	Fund 010 and 130				859,031

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

TOTAL:				57,406,486

Type of Commitment (continued)	Prior Year (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	5,642,810	4,878,430	4,881,377	4,517,314
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	5,642,810	4,978,430	4,881,377	4,517,314
Has total annual payment increased over prior year (2021-22)?	No	No	No	No

S8B. 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)

S8C. 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?

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 date 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-1)

 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?

 Yes

2 OPEB Liabilities

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

Budget Adoption	
(Form 01CS, Item S7A)	First Interim
27,215,280.00	25,550,870.00
	0.00
27,215,280.00	25,550,870.00

Data must be entered.

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, Indicate the measurement date of the OPEB valuation.

Actuarial	Actuarial
Jun 30, 2021	Jun 30, 2022

3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

Budget Adoption	
(Form 01CS, Item S7A)	First Interim
1,877,562.00	2,014,304.00
1,877,562.00	2,014,304.00
1,877,562.00	2,014,304.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)
(Funds 01-70, objects 3701-3752)

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

726,132.00	1,482,844.00
726,132.00	1,482,844.00
726,132.00	1,482,844.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

957,600.00	1,039,622.00
1,039,622.00	1,193,519.00
1,258,661.00	1,258,651.00

- d. Number of retirees receiving OPEB benefits
Current Year (2022-23)
1st Subsequent Year (2023-24)
2nd Subsequent Year (2024-25)

68	57
68	57
68	57

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)

 No

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

 n/a

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

 n/a

- 2 Self-Insurance Liabilities
a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

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

--	--

- 3 Self-Insurance Contributions
a. Required contribution (funding) for self-insurance programs

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

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

- b. Amount contributed (funded) for self-insurance programs

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

- 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	432.3	436.2	436.2	415.2

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

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

604,899

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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7. Amount included for any tentative salary schedule increases

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Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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Certificated (Non-management) Health and Welfare (H&W) Benefits

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

Yes	Yes	Yes
8,635,770	8,635,770	8,220,960
100.0%	100.0%	100.0%
0.0%	0.0%	(2.2%)

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:

No		
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Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
912,494	912,494	897,494
0.0%	0.0%	(1.6%)

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

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

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

Certificated (Non-management) - Other

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

--

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

 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	313.2	317.0	317.0	317.0

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

 No

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

 Yes**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

 n/a

4. Period covered by the agreement:

Begin Date: End Date:

5. Salary settlement:

Current Year

(2022-23)

1st Subsequent Year

(2023-24)

2nd Subsequent Year

(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

 234,151

Current Year

(2022-23)

1st Subsequent Year

(2023-24)

2nd Subsequent Year

(2024-25)

7. Amount included for any tentative salary schedule increases

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	3,328,338	3,328,338	3,328,338
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

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

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

If Yes, explain the nature of the new costs:

No		
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Classified (Non-management) Step and Column Adjustments

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Yes	Yes	Yes
2.	253,371	253,371	253,371
3.	0.0%	0.0%	0.0%

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

N/A

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	46.0	41.0	41.0	41.0

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

If Yes, complete question 2.

n/a

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

Negotiations Not Settled

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

81,708

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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4. Amount included for any tentative salary schedule increases

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Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Yes	Yes	Yes
811,800	811,800	811,800
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

41,720	41,720	41,720
0.0%	0.0%	0.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

Yes	Yes	Yes

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.

99A. 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.

No

No

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?

 No

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

 No

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

 No

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

 No

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

 No

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(e)? (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

First Interim
Original Budget 2022-23
Technical Review Checks
Phase - All
Display - All Technical Checks

Hueneme Elementary**Ventura County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699).	<u>Passed</u>

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.	<u>Passed</u>
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GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

First Interim
Board Approved Operating Budget 2022-23
Technical Review Checks
Phase - All
Display - All Technical Checks

Hueneme Elementary**Ventura County**

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; If data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699).	<u>Passed</u>
SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.	<u>Passed</u>

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
INTRAFD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
EPA-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery Instructional Materials (Resource 6300).	<u>Passed</u>

PA88-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
EXCESS-ASSIGN-REU - (Warning) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
CEFB-POSITIVE - (Warning) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>

First Interim
Actuals to Date 2022-23
Technical Review Checks
Phase - All
Display - All Technical Checks

Hueneme Elementary

Ventura County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). Passed

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. Passed

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. Passed

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699). Passed

SPECIAL-ED-GOAL - (Fatal) - The following Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) have not been coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. Your general ledger data should be corrected and reimported. Exception

ACCOUNT	RESOURCE	GOAL	VALUE
FD - RS - PY - GO - FN - OB 01-6536-0-1110-3120-4300	6536	1110	\$5,517.13

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. Passed

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. Passed

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. Passed

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). Passed

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. Passed

INTRAFD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund. Passed

INTRAFD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. Passed

INTRAFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function. Passed

CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. Passed

CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. Passed

EPA-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). Passed

LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

Passed

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

First Interim
Projected Totals 2022-23
Technical Review Checks
Phase - All
Display - All Technical Checks

Hueneme Elementary

Ventura County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>

CHK-RE86500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699).	<u>Passed</u>

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.	<u>Passed</u>
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GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery Instructional Materials (Resource 6300).	<u>Passed</u>

PASS-THRU-REV-EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6 where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>

EXPORT VALIDATION CHECKS

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided.	<u>Passed</u>
ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided.	<u>Passed</u>

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data exists in the following form(s) that should be corrected before an official export is completed. Please view the form(s) on screen and clear any "Unbalanced" or similar messages displayed in red. Note that forms GANN, SEMA, SEMB, and SEMAI request contact information.	
FORM	<u>Exception</u>
Form SEMAI	
Explanation: SACS issue. "TRC is erroneously flagged for Repot SEMAI when internal form checks are passed."	
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>