

FULLERTON JOINT UNION HIGH SCHOOL DISTRICT



2023-24 First Interim Report

December 12th, 2023

Communicating the District Budget to Staff and the Community

FULLERTON JOINT UNION HIGH SCHOOL DISTRICT
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DISTRICT OVERVIEW

The Fullerton Joint Union High School District (FJUHS) was organized in 1893 and encompasses a fifty-square mile area. The elementary districts of Buena Park, Fullerton, La Habra and Lowell Joint feed into the District. There are six four-year comprehensive high schools operated by the District - Buena Park, Fullerton Union, La Habra, Sonora, Sunny Hills, and Troy high schools. La Vista High School, a continuation high school and La Sierra High School, an alternative high school, also serve FJUHS students.

BOARD & DISTRICT PRIORITIES

Student Achievement

Continue to enhance on a sustainable basis high-quality innovative programs and opportunities consistent with student needs and parent and community expectations.

1. Continue to develop and utilize assessment tools to monitor student progress and improve instruction.
2. Provide, on a sustainable basis, high-quality core programs and opportunities.
3. Ensure successful implementation of State Content Standards and frameworks.
4. Continue to promote Regional Occupational Programs (ROP) and provide Career Technical Education (CTE) courses and pathways in order to train and provide skills to our students for their future success.

Effective Instruction and Leadership

Achieve excellence in all aspects of employee performance to support instruction and operations through effective leadership and management.

1. Effectively collaborate with feeder school districts to facilitate a smooth transition to high school, and ensure there are effective programs and services in place to meet the academic, social, and emotional needs of students.
2. Provide high quality, student centered and technologically enhanced classrooms that benefit students.
3. Utilize data-driven decision making as the foundation for aligning instruction, intervention, testing, and high levels of student achievement.
4. Provide high quality professional development for staff members in support of student achievement.

Effective Engagement

Foster positive relationships among students, staff members, community and parents, and seek their involvement in decisions impacting our students.

1. Utilize a wide array of media channels to enhance and expand two-way communication.
2. Continue to involve staff members and community partners in the decision-making process.
3. Continue to build partnerships and alliances with colleges, local and state agencies, businesses, and the communities we serve in ways that provide mutual support.

Safe and Respectful Learning and Work Environment

Foster a culture that promotes the emotional health, safety, and well-being of all students, staff members and parents.

1. Provide professional development opportunities, programs and interventions to ensure a safe and healthy environment.
2. Provide programs designed to maximize student involvement and engagement.
3. Collaborate with state and local agencies to ensure safe and healthy schools.

Fiscal Responsibility and Optimizing Resources

Operate in a fiscally responsible and solvent manner while directing resources focused on the District's priorities.

1. Examine ways to enhance District revenues through innovative programs and the pursuit of additional revenues.
2. Continue to negotiate in a collaborative and fair manner with employee groups, while ensuring the fiscal solvency of the District, and the maintenance of outstanding programs and opportunities for students.
3. Provide quality facilities for students and staff members in a fiscally responsible manner utilizing applicable state and local resources.
4. Prepare a three-year financial budget, which aligns to the District Local Control Accountability Plan (LCAP) goals.

DISTRICT MORAL AND CIVIC VALUES

The Board of Trustees of the Fullerton Joint Union High School District subscribes to the belief that public education must foster in students an understanding of the moral values and civic responsibilities that form the foundation of American society. It is important that all school personnel promote in students the acceptance of commonly held principles of right and wrong, concern for the welfare of others, and respect for democratic practices.

On October 4, 1994, the Board of Trustees endorsed the following list of moral and civic values and the accompanying definitions which are stated as behaviors exemplified by students living up to these values.

Civic Duty - Demonstrates a commitment to the public good; works for the community and cooperates with others; respects and participates in the democratic process; observes all laws and rules; and resolves conflicts peacefully.

Compassion and Empathy - Demonstrates caring, concern, and sensitivity; exhibits tolerance; treats others politely, mercifully, and with respect and dignity; and renders service when needed.

Honesty - Tells truth; does not cheat, intentionally mislead, or steal; possesses the courage to behave and conduct interactions with integrity; exhibits consistency between words and actions; behaves in a fair and straightforward manner; and conscientiously pursues and scrutinizes evidence that supports the truth.

Perseverance - Exhibits patience and hard work in achieving goals; works, learns, and pursues constructive goals, even in the face of adversity.

Respect - Treats all people equitably, justly, and fairly; affirms the worth of self, others, property, and the environment through attitudes and actions.

Responsibility - Accepts the necessity of being accountable and the consequences of individual actions, reactions, and decisions; honors commitments; demonstrates an active commitment to the welfare of self and others.

Students will have to make moral and ethical choices throughout their lives. The goal of emphasizing moral and civic values in the district's instructional programs is to provide the knowledge of what an ethical choice is; to distinguish between what can be done, from what should be done; and to provide tools for maintaining the strength and character of our successful American democratic society and government.

FIRST INTERIM REPORT BACKGROUND

Local Educational Agencies are required to file two interim reports during the fiscal year on the status of the LEA's financial health. The first interim report is due by December 15, 2023, and covers the period from July 1, 2023, through October 31, 2023, while the second interim report is due by March 15, 2024, and will cover the period July 1, 2023, through January 31, 2024.

The interim reports must include certification of whether the LEA is able to meet its financial obligations. The certifications are classified as positive, qualified, or negative.

A positive certification is assigned when the district is projected to meet its financial obligations for the current and two subsequent years. A qualified certification is assigned when the district may not meet its financial obligations for the current or two subsequent fiscal years, while a negative certification is assigned when a district is deemed unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent year.

BUDGET GUIDELINES

- The 1st interim 2023/24 revised budget shall support the attainment of the goals related to the Board of Trustees and shall support the District's Local Control Accountability Plan (LCAP).
- Funds for step and column increases are included in the budget to provide fair and equitable compensation for employees as defined in the collective bargaining agreements.
- Salary schedule adjustments will not be budgeted until negotiations are complete.
- Staffing ratios may be utilized to provide services to students at all grade levels.
- Beginning fund balances are based on the Unaudited Actuals ending fund balances for the 2022/23 fiscal year.
- As required by the Education Code, the Reserve for Economic Uncertainties (REU) will be maintained at the minimum reserve level of 3% of General Fund expenditures and other financing uses. Under no circumstances will the REU be allowed to drop below the 3% required reserve level.
- The ending General Fund balance will be classified as non-spendable, restricted, committed, assigned, reserve for economic uncertainties, and unassigned.
- The Routine Restricted Maintenance account will be budgeted at a minimum level of at least 3%.
- A budget calendar will be used as a planning guide for budget development.
- General Fund Categorical programs, when funded separately, with the exception of the Special Education Program, will be self-supporting.
- Special Education Program contribution costs to the General Fund may be maintained at the level of prior-year support. Any increases to contribution costs must be approved as part of the budget development process.
- The Cafeteria program shall not encroach on the General Fund.
- State and Federal programs will be charged the allowable direct and indirect support costs using the District rate unless otherwise directed by the program guidelines.

- Sites will not carry over any remaining balances from their original Unrestricted General Fund discretionary allocations unless a plan has been submitted and approved by the Board.
- Restricted General Fund ending balances will be carried forward to the next fiscal year in accordance with the terms and conditions of the grantor.
- The District will not forward fund categorical programs without authorization from the Board of Education.
- The value of existing facilities and equipment will be preserved through a maintenance program including capital improvements and preventive maintenance.
- When a new program is recommended for implementation, the specific funding source, the major competing demand for funding and the allocation or reallocation of resources if required, will be identified.
- As a general practice, one-time funding resources will not be used for on-going expenditures; on-going expenditures will be funded through on-going revenue sources.
- All District funds will be included in the adopted budget.
- Mandates imposed by legal requirements will be met within the constraints of the overall budget.
- Requirements originating from District policies and administrative regulations will be addressed within the constraints of the overall budget.
- District long-term debt obligations will be reviewed annually.
- The adopted budget document and the First and Second Interim Reports shall include a projection of revenues, expenditures and fund balances for the next two budget years beyond 2023/24.
- The format of the adopted budget document will allow for the ready comparison of revenues, expenditures and fund balances to those of prior years.

Financial Assumptions

The assumptions used in developing the revised 1st Interim Budget for 2023-24 and the multiyear projections are shown below and incorporate the most up to date information available at the time of this report.

These assumptions reflect the guidance of the Department of Finance, School Services of California and the Orange County Department of Education and will continue to be revised and updated throughout the fiscal year.

The guidance at this time is to maintain the projected COLA for 2024/25 at 3.94%, however there are very strong indicators that it will end up being significantly lower than

what is currently projected based on five of the eight data points that are used to calculate the statutory COLA.

	2023/24	2024/25	2025-26
Statutory COLA	8.22%	3.94%	3.29%
Special Education COLA	8.22%	3.94%	3.29%
State Categorical COLA	8.22%	3.94%	3.29%
Federal COLA	0.00%	0.00%	0.00%
Unrestricted Lottery Revenue	\$177 Per ADA	\$177 Per ADA	\$177 Per ADA
Restricted Lottery Revenue	\$72 Per ADA	\$72 Per ADA	\$72 Per ADA
Mandated Block Grant	\$72.49 Per 9-12 ADA	\$75.71 Per 9-12 ADA	\$78.20 Per 9-12 ADA
Certificated Step/Column Percentage Increase	1.05%	0.98%	1.62%
Classified Step/Column Percentage Increase	1.87%	1.73%	1.42%
STRS Employer Rate	19.10%	19.10%	19.10%
PERS Employer Rate	26.68%	27.70%	28.30%
OASDI	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%
Workers Compensation	1.72%	1.72%	1.72%
State Unemployment Insurance	0.05%	0.05%	0.05%

OPEB (Retiree)	1.50%	1.50%	1.50%
Health & Welfare Increase	8.4%	5.0%	5.0%
Indirect Cost LEA Allowable rate	9.53%	5.45%	5.00%
Consumer Price Index	3.54%	3.02%	2.64%
Interest Rate on 10 Year Treasuries	3.13%	2.81%	2.90%

The following assumptions have been revised since the 2023/24 Adopted Budget

- Unrestricted and Restricted lottery Revenue rates have been increased to \$177 and \$72 per ADA respectively.
- Our Workers Comp rates have been increased to 1.72% up from 1.50%
- Indirect Cost are updated for 2024/25 as we now know that our maximum allowable indirect cost rate will be set at 5.45% for FY 2024/25.

Revenues:

- Other State income, rents and leases, and other local income are projected at the same levels in 2023/24 and subsequent years as in 2022/23, adjusted for Interest rates, COLA, Mandated Cost reimbursement rates and Lottery revenue rate assumptions as shown above.
- Local income does not include ASB and Booster Club donations, which are budgeted as received and reported under Fund 08 - ASB at year end.
- New / Revised grants since the 2023/24 Adopted Budget
 - \$800K to establish a College and Career Access Pathways (CCAP) dual enrollment partnership agreement that is consistent with the requirements of Section 76004 of California Education Code and that gives students access to dual enrollment opportunities pursuant to the CCAP partnership agreement.
 - \$2.05m in Prop 28 – Arts & Music in Schools to fund instruction and training, supplies, materials, and arts educational partnership programs for instruction in: dance, media arts, music, theatre, and visual arts including folk art, painting, sculpture, photography, craft arts, creative expression including graphic arts and design, computer coding, animation, music composition, ensembles, script writing, costume design, film, and video.
 - \$8.4m in revised grant amount for the Arts & Music Instructional Materials Block Grant onetime funding.

Expenditures:

- Step and column costs for the 2023/24 and 2024/25 fiscal years are projected at the rates shown above. These rates are updated annually during Budget development and are represented as a % cost increase over the respective labor partner group salaries and benefits.
- Certificated Cost of Step/Column marks a significant jump in 2025-26 due to a large number of teachers who will reach a Step milestone in that year.
 - Teachers' salaries do not step between years 13, 17, 20 and 23 of service.
 - In 2025/26, we are projected to have approx. 160 teachers moving to the next major salary step milestone.
- Class size ratios are assumed to remain unchanged.
- Books and supplies are inflated by CPI for each year, after deducting prior year one-time expenditures.
- The Special Education excess costs (costs paid to other districts for educating our special education students) have been assumed to remain flat for each year.
- Fringe benefits are budgeted at the statutory projected rates shown above.
- Carryovers and one-time expenditures are removed from the multi-year expenditure projections.
- Indirect costs are projected at the rates shown above.
- Salary increases per the settled negotiations and the MOU language with our labor unions are reflected in Revised 1st Interim Budget for 2023/24 and the Multi Year Projections for 2024/25 and 2025/26 as follows:

FY 2023/24

- On schedule salary increase of 3.00% Effective 7/01/2023
- Additional On schedule salary increase of 3.58% Effective 7/01/2023 as a result of the MOU language, which results in a total ongoing increase of 6.58% for 2023/24 (80% of the Projected Funded Statutory COLA for 2023/24)
- Off Schedule onetime payment of 3.00% payable in June 2024

FY 2024/25

- On schedule salary increase of 2.96% Effective 7/01/2024 (75% of the projected Funded Statutory COLA of 3.94% for 2024/25)
- Off Schedule onetime payment of 2.50% payable in June 2025

FY 2025/26

- No Assumptions for on schedule salary increase.
- No Assumptions for off Schedule onetime payment.

BUDGET PRESSURES

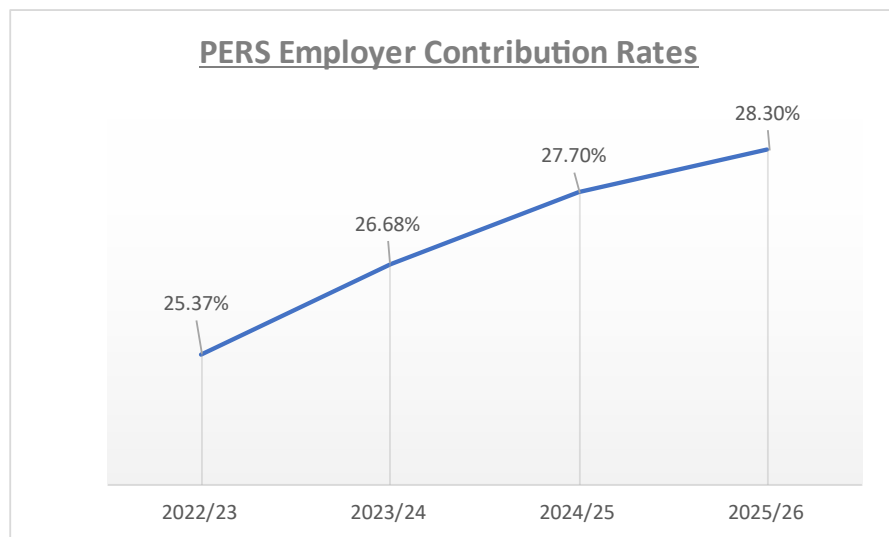
- The 2023/24 Revised 1st Interim Budget shows an Unrestricted deficit projected at \$757k for the fiscal year, up from \$403K in the Adopted Budget. This Deficit does not constitute a structural deficit as it includes one-time planned expenditures of \$2.95m for 10 CNG school buses and \$2m in discretionary facilities projects.
- Furthermore, the 2023/24 Budget was developed with conservative assumptions, such as projecting salaries and benefits for vacant positions for the whole year. We expect to move closer to a balanced budget for the 2nd Interim and Estimated Actuals Budget Reports.
- The projections for the 2024/25 and 2025/26 fiscal years with Unrestricted deficits of \$2.1m and \$775K respectively are program planned deficits, which will be reassessed throughout the current and upcoming fiscal years.
- Starting in 2024/25, we start to feel the effect of sustained levels of enrollment losses on our LCFF revenues. The loss of revenue had been delayed and smoothed out over 3 years with the advent of Ed Code 42238.05 that allowed LEA's to be funded on the 3 prior year average ADA.
- Our current assumptions for further enrollment declines will translate to LCFF revenue growth in 2024/25 of only 1.23%, compared to the COLA assumption of 3.94% for the same year.
- Coupled with other revenue losses, our Unrestricted revenue is now only projected to grow by \$687K in 2024/25.
- Switching over to the Unrestricted expenditures, the below table shows that our ongoing expenditures for 2024/25 are projected to grow \$2.8m compared to 2023/24, due to continued investments in program enhancements.

<u>Unrestricted General Fund</u>	<u>2023-24</u>	<u>2024-25</u>	<u>Change</u>	<u>% Change</u>
Certificated Salaries	\$ 73,134,282	\$ 75,656,803	\$ 2,522,521	3.4%
Classified Salaries	\$ 20,989,241	\$ 21,874,433	\$ 885,192	4.2%
Employee Benefits	\$ 39,171,639	\$ 41,037,735	\$ 1,866,096	4.8%
Books & Supplies	\$ 9,745,751	\$ 10,040,072	\$ 294,322	3.0%
Services	\$ 17,094,846	\$ 17,231,780	\$ 136,934	0.8%
Capital Expenditures *	\$ 6,166,141	\$ 3,099,641	\$ (3,066,500)	-49.7%
Contributions	\$ 23,073,917	\$ 23,881,453	\$ 807,537	3.5%
Transfers out	\$ 3,250,000	\$ 2,650,000	\$ (600,000)	-18.5%
<u>Expenditure Growth</u>	<u>\$ 192,625,816</u>	<u>\$ 195,471,916</u>	<u>\$ 2,846,100</u>	<u>1.5%</u>

** Adjusted for one-time expenditures and expenditure transfers*

- In 2023/24, our CBEDS Enrollment (Pending certification) is down 350 students compared to 2022/23. For the 2024/25 and 2025/26 projections, we revert to our 5-year average loss, and project an annual rate of enrollment declines of 150 students per year.
- Adjusted for the CALSTRS support from one-time restricted funding, employee benefits costs continue to increase as a % of our total unrestricted expenditures at 23.86%, 24.65%, and 24.98% of unrestricted expenditures for 2023/24, 2024/25 and 2025/26 respectively.
- While the cost of the employer paid state retirement pension for CALSTRS seems to have stabilized for the next two Fiscal Years at 19.10%, it remains at historically high levels and creates significant pressure on our budget.

- The cost of the employer paid state retirement pension for CALPERS on the other hand is projected to continue to rise over the next two years.



- Additionally, the cost of our fully funded and uncapped health and welfare benefit plans remain the single most uncertain line item in our Budget. The published rates from our health care providers for 2023/24 constitute an increase of 8.4% in cost on average compared to 2022/23. Going forward, we continue to project further increases of 5% annually for 2024/25 and 2025/26.
- State Unemployment employer costs have returned to the Pre-COVID levels of 0.050% starting in 2023/24 compared to the 0.50% rate that we had for the past two fiscal years, which represents annual savings of about \$400k for the district.

CASH FLOW

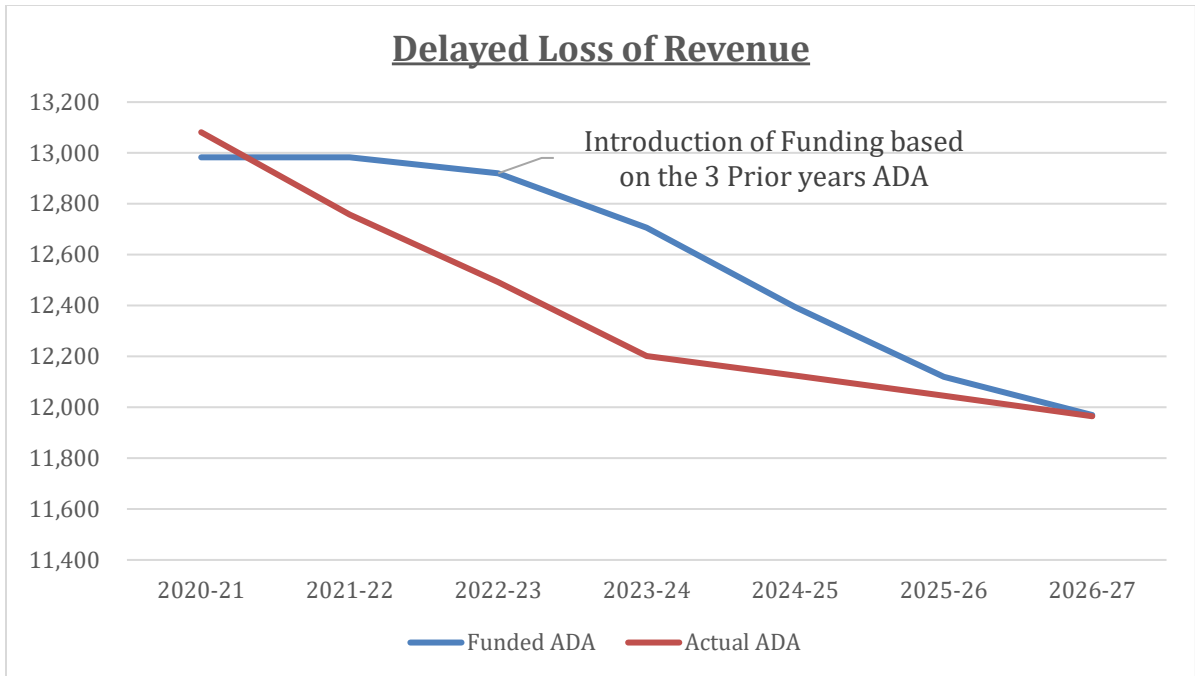
- The State has reverted to the normal schedule for principal apportionments of the State Aid component of LCFF funding, according to the “5-5-9” schedule (5% paid in July, 5% paid in August, and 9% paid in each of the following 10 months) after two years of COVID related deferrals and deferral repayments.
- The Fullerton Joint Union High School District has a very strong cash position, which is not projected to dip below \$59M at any point in this fiscal year 2023/24 or the following fiscal year 2024/25.
- The cash flow position is helped by the infusion of one-time funding (including ESSER III, Art, Music and Instructional Materials Discretionary grant, and the Learning Recovery Emergency Block grant) that are being apportioned but will take years to be fully expended.

ENROLLMENT AND ADA

- The District’s Census Day enrollment count for the 2023/24 School year is estimated at 12,823 (pending certification), compared to 13,173 for the 2022/23 school year, a loss of 350 students.

Please note that the Census Day Enrollment count used for 1st Interim budget and SACS forms is 12,812. The 12,823 figure is the most recent update and was provided after the 1st Interim budget and corresponding SACS forms were already completed.

- Given an uptick in attendance rates for the first 3 months of the school year, we have revised our projections for ADA% relative to Census Day Enrollment to 95.00%, 95.50% and 96.00% for the 2023/24, 2024/25 and 2025/26 school years respectively.
- This improvement in projected attendance and ADA gives us a projected P2 ADA for the 2023/24 school year of 12,172 compared to 12,068 in the Adopted Budget.
- Since the District is in declining enrollment, the 2023/24, 2024/25, and 2025/26 Local Control Funding Formula revenues are projected to be based on the new method of using the average of the prior 3 years’ ADA to calculate our “Funded ADA”, but despite using this ADA average, we are still going to experience large declines in Funded ADA and Funding levels.



- This new method of using a 3-year average ADA for funding purposes can only do so much in smoothing out the delayed impact to revenue that had been anticipated as a result of declining enrollment and attendance losses caused by the pandemic.
- This new method of calculating funding does not provide long-term relief from the realities of declining enrollment and a funding model that is based on attendance.

The table below lists in summary format the pertinent changes in student enrollment and P-2 ADA from 2008-2009 onwards.

	District Enrollment Count	Change	District P-2 ADA	P-2 ADA Change	ADA / Census Day Enrollment
2008/09	16,343		14,611		89.4%
2009/10	15,130	(1,213)	14,121	(490)	93.3%
2010/11	14,726	(404)	14,012	(109)	95.2%
2011/12	14,782	56	14,109	97	95.4%
2012/13	14,608	(174)	13,916	(193)	95.3%

2013/14	14,501	(107)	13,907	(9)	95.9%
2014/15	14,396	(105)	13,849	(58)	96.2%
2015/16	14,235	(161)	13,637	(212)	95.8%
2016/17	13,983	(252)	13,425	(212)	96.0%
2017/18	13,901	(82)	13,265	(160)	95.4%
2018/19	13,695	(206)	13,080	(185)	95.5%
2019/20	13,630	(65)	13,003	(77)	95.4%
* 2020/21	13,473	(157)	13,003	—	96.5%
2021/22	13,431	(42)	12,618	(385)	93.95%
2022/23	13,173	(258)	12,358	(260)	93.81%
2023/24 Projected	12,823	(350)	12,182	(176)	95.00%
2024/205 Projected	12,673	(150)	12,103	(79)	95.50%
2024/205 Projected	12,523	(150)	12,022	(81)	96.00%

* 2020/21 - The District's P-2 ADA shows a decrease of 0 students from prior year numbers, which is due to a waiver by the State to keep District ADA the same as in 2019/20 due to COVID.

LOCAL CONTROL FUNDING FORMULA (LCFF)

Under LCFF, the District shall plan for program needs based on input from a variety of Community Partners including administrators, certificated and classified staff, bargaining unit associations, parents, and students. This information is used to develop the District's Local Control Accountability Plan (LCAP). The District budgets LCFF funds in support of the LCAP.

The primary components of LCFF

Base grant

The base grant is the core component of LCFF and is meant to be used to fund the "Core Program" for ALL students. The base grant entitlement is allocated based on grade span tiers that are adjusted annually in line with COLA.

Supplemental and Concentration grants

The Supplemental and Concentration grants components of LCFF are meant to be used to fund “Increased” and/or “Improved” services above and beyond the “Base/Core Program”, which principally directed towards and effective in meeting the LEA’s goals for unduplicated pupils.

Unduplicated Pupils refers to students who are either: English learners, meet income or categorical eligibility requirements for free or reduced-price meals under the National School Lunch Program, or are foster youth. “Unduplicated count” means that each pupil is counted only once even if the pupil meets more than one of these criteria

Supplemental and concentration grants are calculated based on the percentage of “unduplicated pupils” enrolled in the LEA on Census Day Divided by total enrollment.

The Fullerton Joint Union High School District has not qualified to receive Concentration grant funding in recent years, because our Unduplicated Pupil Percentage has not exceeded the 55% thresholds required to receive Concentration grant funding.

However, our Unduplicated Pupil %, which is measured based on a three-year rolling average, will exceed the 55% threshold for the first time starting in 2023/24 and thereafter.

The reason we believe that we are able to capture more of our students that qualify is that since the COVID pandemic and the advent of Universal meals for all students, we are now allowed to capture students’ family income data using the Alternative Income Survey during Data Confirmation rather than having to rely solely on the Free and Reduced Lunch applications.

Unduplicated Student Population

	2021/22	2022/23	2023/24 Pending Certification	2024/25 Projected	2025/26 Projected
Unduplicated Student Count <i>District Only</i>	7,941	7,996	7,627	7,537	7,448
Unduplicated Pupil % <i>Single Year %</i>	59.31%	60.90%	59.75%	59.75%	59.75%
Funded Unduplicated Pupil % <i>Three Year Rolling Average</i>	51.72%	54.72%	59.98%	60.14%	59.75%

LCFF Funding

	2021/22	2022/23	2023/24 <i>Projected</i>	2024/25 <i>Projected</i>	2025/26 <i>Projected</i>
Base Grant	\$128,797,502	\$145,135,225	\$154,307,684	\$156,922,709	\$158,972,048
Grade Span Adjustment	\$3,350,680	\$3,778,065	\$4,006,991	\$4,083,911	\$4,128,664
Supplemental Grant	\$13,669,408	\$16,297,070	\$18,991,428	\$19,365,876	\$19,490,535
Concentration Grant	—	----	\$5,124,646	\$5,379,231	\$5,035,735
Add ons: <i>Targeted Instructional Improv.</i>	\$841,861	\$841,861	\$841,861	\$841,861	\$841,861
Add ons: <i>Home to school transportation</i>	\$657,683	\$657,683	\$711,745	\$739,788	\$764,128
<u>Total LCFF Entitlement</u>	<u>\$147,317,134</u>	<u>\$166,709,904</u>	<u>\$183,984,355</u>	<u>\$187,333,376</u>	<u>\$189,232,971</u>

While considered Unrestricted dollars, the Supplemental & Concentration grants components of LCFF should be treated more like Restricted funds as they are meant specifically to fund “Increased” and/or “Improved” services, which principally directed towards meeting the LEA’s goals for unduplicated pupils as outlined in the LCAP plan.

MINIMUM PROPORTIONALITY PERCENTAGE					
	2021/22	2022/23	2023/24	2024/25	2025/26
Supplemental & Concentration Grants	\$13,669,408	\$16,297,070	\$24,116,074	\$24,745,107	\$24,526,270
Target % to Increase or Improve Services	10.34%	10.94%	15.23%	15.37%	15.04%

Starting in 2023/24, our LCAP plan and corresponding programs and services will have to be increased to account for the new funds that we are expecting to receive from the Concentration grant component of the LCFF as outlined in the above table.

LABOR UNION NEGOTIATIONS

The District has settled negotiations with both the Fullerton Secondary Teachers Organization (FSTO) and the California School Employees Association (CSEA) for the 2022/23, 2023/24, and 2024/25 years. Both FSTO and CSEA have settled for the following:

- FY 2022/23 - 4.5% on-schedule increase, plus trigger language if the final 2022/23 COLA is above the projected 5.33% (as of the agreement date) COLA, where there will be an additional increase to the on-salary schedule at 80% of the COLA.

Actual % salary increases applied Effective July 1, 2022 = 5.484%

- FY 2023/24 – the agreed upon 3% on-schedule increase to the 2022-23 salary schedule, and a one-time 3% payment, PLUS on-schedule salary increase of 3.58% effective 7/01/2023 as a result of the MOU language, which results in a total ongoing increase of 6.58% for 2023/24 (80% of the Funded Statutory COLA for 2023/24)

Actual % salary increases applied Effective July 1, 2023 = 6.58%

- 2024/25 - Automatic trigger language where 75% of the final Department of Finance COLA will be applied to the salary schedule. An additional 2.5% one-time payment will also be made. As of this report, the projected COLA is 3.94%.

FINANCIAL HIGHLIGHTS – UNRESTRICTED

Changes from the 2023/24 Adopted Budget To the 2023/24 First Interim Budget				
<u>UNRESTRICTED GENERAL FUND</u>				
	<u>2023/24 Adopted Budget</u>	<u>2023/24 First Interim Budget</u>	<u>Change</u>	<u>Explanations</u>
GENERAL FUND REVENUES:				
Local Control Funding Formula Revenue Sources	184,446,833	185,050,008	603,175	<p>Updated Enrollment, ADA and UPP assumptions resulted in the following changes in projected LCFF funding for 2023/24:</p> <p>\$ (200K) projected decrease in Base Grant</p> <p>\$ (250K) projected decrease in Supplemental and Concentration Grants (LCAP)</p> <p>\$1.05m increase in Prior Year accrued funding that was not received in 2022/23</p>
Federal Revenues	741,000	751,561	10,561	Increase in projected JROTC reimbursements.
Other State Revenues	4,451,329	4,299,620	(151,709)	Decrease in projected Home to School Transportation Add-on.
Other Local Revenues	3,986,400	5,036,400	1,050,000	<p>\$500K increase in projected Interest revenue due to higher interest rates.</p> <p>\$550K increase in projected Misc. local revenue including STRS refunds, and donations.</p>
<u>TOTAL REVENUES</u>	<u>193,625,562</u>	<u>195,137,589</u>	<u>1,512,027</u>	

EXPENDITURES:					
	Certificated Salaries	74,212,612	73,134,282	(1,078,330)	<p>\$(638K) in Teacher pay shifted from LCAP to Educator Effectiveness Grant.</p> <p>\$(300K) projected reduction in Certificated salaries from attrition.</p> <p>\$(140K) projected savings from retiree replacements coming in at lower salary steps.</p>
	Classified Salaries	21,954,383	20,989,241	(965,142)	Projected savings from unfilled vacant positions and replacements coming in at lower salary steps.
	Employee Benefits	39,837,607	39,171,639	(665,968)	Proportional to projected reductions in salaries.
	Books and Supplies	8,572,767	9,745,750	1,172,983	Increase in budget for Safety supplies in LCAP Goal 3 Action 4.
	Services and Operating Costs	17,475,157	17,094,846	(380,311)	Decreases in projected costs for utilities and outside service agreements.
	Capital Outlay	3,809,356	6,166,141	2,356,785	<p>\$2m in additional Facilities discretionary projects.</p> <p>\$650K Increase in budget for Safety equipment in LCAP Goal 3 Action 4.</p> <p>(\$300K) reduction in replacement Wi-Fi equipment, which is getting shifted to next school year.</p>
	Other Outgo / Debt Service	4,850,000	5,060,502	210,502	Increase in ROP contract.
	Transfers of Indirect Costs	(1,643,429)	(1,200,677)	442,752	Revised Indirect cost estimates resulting from assigning more ESSER III Grant dollars to construction projects.
<u>TOTAL EXPENDITURES</u>		<u>169,068,453</u>	<u>170,161,724</u>	<u>1,093,271</u>	

Excess (Deficiency) of Revenues over Expenditures	24,557,109	24,975,865	418,756	
Other Financing Sources/Uses				
Inter Fund Transfers in	577,112	590,697	13,585	Interest earned on Fund 17 Reserves.
Inter Fund Transfers out	3,250,000	3,250,000	---	
Contributions	(22,286,784)	(23,073,916)	(787,132)	Increases in projected required contributions from Unrestricted General Fund in the amount of: \$642K to Special Education \$145K to Title II
Total Other Financing Sources / Uses	(24,959,672)	(25,733,219)	(773,547)	
<u>Net Increase (Decrease) in Fund Balance</u>	<u>(402,563)</u>	<u>(757,354)</u>	<u>(354,791)</u>	
BEGINNING FUND BALANCE	49,789,797	50,590,898	801,101	Aligning Beginning Fund Balance to the 2022/23 Unaudited Actuals.
ENDING FUND BALANCE	49,387,234	49,833,544	446,310	

FINANCIAL HIGHLIGHTS – RESTRICTED

Changes from the 2023/24 Adopted Budget To the 2023/24 First Interim Budget					
RESTRICTED GENERAL FUND					
	<u>2023/24 Adopted Budget</u>	<u>2023/24 First Interim Budget</u>	<u>Change</u>	<u>Explanations</u>	
GENERAL FUND REVENUES:					
	Local Control Funding Formula Revenue Sources	---	---	---	
	Federal Revenues	19,961,791	20,261,075	299,284	Updated revenue projections for multiple Federal grants.
	Other State Revenues	12,477,579	20,633,502	8,155,923	Updated revenue projections for multiple State grants, and added revenue from new grants including: \$4.2m – Increased projected revenue from Arts & Music Instructional Materials Block Grant. \$2m - Prop 28 (Arts & Music in Schools) \$800K – CCAP Grant (College and Career Access Pathways)
	Other Local Revenues	10,534,019	10,560,650	26,631	
<u>TOTAL REVENUES</u>		<u>42,973,389</u>	<u>51,455,228</u>	<u>8,481,839</u>	
EXPENDITURES:					
	Certificated Salaries	15,458,403	18,128,756	2,670,353	\$1.1m increase for Prop 28 – Arts & Music in Schools (New Funding). \$728K increase in ELO Grant for Certificated Professional Development.

					<p>\$638K shift in TOSA Salaries from LCAP to Educator Effectiveness Grant.</p> <p>\$200K increase in projected Special Education Certificated salaries.</p>
	Classified Salaries	8,074,935	8,600,864	525,929	<p>\$350K increase in Summer Assistance Classified program.</p> <p>\$125K in projected Restricted Routine Maintenance Classified Salaries.</p> <p>\$50K increase in projected Special Education Classified salaries.</p>
	Employee Benefits	19,678,949	22,364,421	2,685,472	<p>\$1.8m Proportional to projected increases in salaries.</p> <p>\$885K correction in Special Education CALPERS employer contribution budget.</p>
	Books and Supplies	3,871,771	5,191,903	1,320,132	<p>\$800K newly budget expenditures in CCAP Grant (College and Career Access Pathways)</p> <p>\$410K newly budgeted expenditures in Prop 28 (Arts & Music in Schools)</p>
	Services and Operating Costs	10,347,242	10,279,068	(68,174)	
	Capital Outlay	8,991,520	9,030,742	39,222	
	Other Outgo / Debt Service	750,000	750,000	---	
	Transfers of Indirect Costs	1,518,050	1,074,005	(444,045)	Revised Indirect cost estimates resulting from assigning more ESSER III Grant dollars to construction projects.
	<u>TOTAL EXPENDITURES</u>	<u>68,690,870</u>	<u>75,419,759</u>	<u>6,728,889</u>	
	Excess (Deficiency) of Revenues over Expenditures	(25,717,481)	(23,964,532)	1,752,949	

Other Financing Sources/Uses				
Inter Fund Transfers in	---	---	---	
Inter Fund Transfers out	---	---	---	
Contributions	22,286,784	23,073,917	787,133	Increases in projected required contributions from Unrestricted General Fund in the amount of: \$642K to Special Education \$145K to Title II
Total Other Financing Sources / Uses	22,286,784	23,073,917	787,133	
<u>Net Increase (Decrease) in Fund Balance</u>	<u>(3,430,697)</u>	<u>(890,615)</u>	<u>2,540,082</u>	
BEGINNING FUND BALANCE	21,194,646	27,986,206	6,791,560	Aligning Beginning Fund Balance to the Unaudited Actual Financials from Fiscal Year 2022/23.
ENDING FUND BALANCE	17,763,949	27,095,591	9,331,642	

Fund End Balance and Reserves

Senate Bill (SB) 751 included trigger language for a reserves cap limiting District reserve to 10% for non-basic aid districts above 2,500 ADA. The cap is defined as any assigned and unassigned categories of fund balance in the General Fund (01) and the Special Reserve Fund for other than Capital Outlay (17), inclusive, in excess of 10% of total General Fund expenditures.

Any funds that are in the committed portion of the fund balance, meaning that the Board of Education acted to set aside the funds, are not subject to reserve cap limits.

Components of Fund End Balance and Reserve Projections

<u>General Fund</u>	<u>2023-24</u>		<u>2024-25</u>	<u>2025-26</u>
	<u>Adopted Budget</u>	<u>1st Interim</u>	<u>Projected</u>	<u>Projected</u>
Beginning Fund Balance	\$ 70,984,442	\$ 78,577,104	\$ 76,929,135	\$ 71,539,371
<u>Ending Fund Balance</u>	<u>\$ 67,151,183</u>	<u>\$ 76,929,135</u>	<u>\$ 71,539,371</u>	<u>\$ 65,951,558</u>
<u>Components of Fund End Balance</u>				
Non-Spendable	\$ 145,000	\$ 145,000	\$ 145,000	\$ 145,000
Restricted Balance	\$ 17,763,949	\$ 27,095,591	\$ 23,813,746	\$ 19,000,245
Committed Balance	\$ 25,141,302	\$ 24,805,396	\$ 23,695,267	\$ 22,972,600
Assigned Balance	\$ -	\$ -	\$ -	\$ -
Reserve for Economic Uncertainty	\$ 7,240,000	\$ 7,470,000	\$ 7,170,000	\$ 7,160,000
Unassigned / Unappropriated	\$ 16,860,932	\$ 17,413,148	\$ 16,715,358	\$ 16,673,713
<u>Ending Fund Balance</u>	<u>\$ 67,151,183</u>	<u>\$ 76,929,135</u>	<u>\$ 71,539,371</u>	<u>\$ 65,951,558</u>

The primary reason for maintaining adequate reserve levels is to allow the District governance team the ability to be more strategic in reducing expenditures when faced with a financial crisis. Adequate reserves protect our students, employees, and the public.

FIRST INTERIM CERTIFICATION

FISCAL SOLVENCY STATEMENT

In order to balance the budget and meet multiple-year projection solvency requirements, the Board of Trustees will draw down unallocated reserves, if necessary.

Shortfalls, if any, over the next several years will likely require a combination of budget reductions and reserve drawdowns to maintain fiscal solvency. In submitting the 2023/24 First Interim Report as positive, the Board of Trustees understands its fiduciary responsibility to maintain fiscal solvency for the current and subsequent two fiscal years.

STATE CRITERIA and STANDARDS

Education Code Sections 33129 and 42130 require certification of the district's financial condition. Based on current projections, a positive certification means the District will meet its financial obligations for the current fiscal year, and subsequent two fiscal years; a qualified certification means the District may not meet its financial obligations for the current fiscal year, or two subsequent fiscal years; a negative certification means the District is unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

RECOMMENDATION

Based on current information, District staff members recommend the Board approve a "Positive Certification" for the 2023/24 First Interim Report as the District is projected to meet its financial obligations in the current and two subsequent fiscal years.

APPENDIX

DESCRIPTION OF DISTRICT FUNDS

In addition to the **General Fund (Fund 1)**, which is used to operate the schools, the District operates other special purpose funds as authorized or required by law. The funds are as follows:

CAFETERIA SPECIAL REVENUE FUND (Fund 13) — The Cafeteria Special Revenue Fund Records Federal, State and Local income and expenditures associated with operation of the District's food service program.

DEFERRED MAINTENANCE FUND (Fund 14) — This fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes.

SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL PROJECTS (Fund 17) — The Special Reserve Fund for other than capital projects was designated by the Board to serve as an emergency reserve for the General Fund.

SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS (Fund 20) – This fund may be used to account for amounts the District has earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for the postemployment benefit plan.

BUILDING FUND (Fund 21) — The Building Fund reflects proceeds from sale of real property and Certificates of Participation (COPs and Measure C Bonds) which can only be used to support the acquisition or construction of major capital facilities.

CAPITAL FACILITIES FUND - Developer Fees (Fund 25) — The Capital Facilities Fund records fees levied upon developers or other agencies as a condition of approving a development project. These funds are used to provide additional school facilities for the increased growth associated with increased development.

COUNTY SCHOOL FACILITIES FUND (Fund 35) — The apportionments authorized by the State Allocation Board for new facility construction and modernization projects.

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS (Fund 40) — The Special Reserve Fund for capital outlay projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes. Other authorized revenues are proceeds from the sale of real property, rentals and leases of real property and excess amounts sufficient to pay all unpaid bond obligations. Authorized transfers must be expended for capital outlay purposes. Proceeds from the sale of surplus District property were deposited to this fund.

CAPITAL PROJECT FUND FOR BLENDED COMPONENT (Fund 49) - This fund is used to account for capital projects financed by Mello-Roos Community Facilities Districts (CFD) and similar entities that are considered blended component units of the District.

BOND INTEREST AND REDEMPTION FUND (Fund 51) — This fund is used for the repayment of bonds issued for the District.

DEBT SERVICE FUND (Fund 52) - This fund is used to account for the accumulation of resources for the payment of principal and interest on bonds issued by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the LEA under generally accepted accounting principles (GAAP).

SELF-INSURANCE FUND (Fund 67) — The Self Insurance Fund is used to record the Other Post-Employment Benefits (OPEB) that are the contracted obligation of the District for the self-insured vision and dental plans.

BUDGET DEVELOPMENT CALENDAR

The Budget Development Calendar presents an overview of the District's budget process identifying key events. The calendar ensures adequate planning time and compliance with State mandated requirements. The dates outlined below are subject to minor changes depending on Board meetings and the receipt of timely information from the State.

June	Review and adopt 2023/24 Budget and Budget Development Calendar
July	File 2023/24 SACS budget documents with County Superintendent of Schools
	State certifies the 2023/24 advance principal apportionment
August	Recalculate 2023/24 revenue and expenditures to reflect any changes required by the Budget Act within 45 days after the budget bill is signed by the Governor; Provide for public review and approve any necessary changes
	County Office of Education review and approve the 2023/24 Adopted Budget
September	Adopt 2023/24 Gann Limit resolution and Certify 2022/23 Unaudited Actuals; File with County Superintendent of Schools
September through December	Monitor developments in Sacramento and communicate with all employee and community partners
	Identify and assess potential future actions requiring long lead time to analyze/implement, including alignment of budget with district goals and objectives
	Engage community partners in Local Control and Accountability Program (LCAP) process

December	Prepare and approve 2023/24 First Interim Report and provide budget analysis
January	Approve 2022/23 audit report
	Develop estimate of 2024/25 enrollment and ADA
	Review Governor's proposed 2024/25 State budget and impact on District
	Begin discussions with Department and Site budget administrators regarding 2024/25 budget development
February	Present 2024/25 preliminary budget assumptions and projections
	2024/25 Budget priorities defined
	Prepare 2024/25 preliminary staffing and master schedule projections
	Review 2024/25 budget projections
	Develop 2024/25 budget options
March	Prepare and approve 2023/24 Second Interim Report and provide budget analysis
	Revise 2024/25, 2025/26 and 2026/27 enrollment projections and staffing allocations
March - May	Revise 2024/25 income projections and expenditure budgets using latest projected State Budget COLA/data, as adjusted by the May Revise
	Estimate 2023/24 General Fund ending balance and complete the Estimated Actuals Report
	Prepare proposed 2024/25 budget
June	Present 2024/25 proposed budget and District Goals and Objectives to Board of Education
	Publish dates and locations for public inspection and public hearing
	Have proposed 2024/25 budget available for inspection
	Adopt 2024/25 Local Control and Accountability Program (LCAP)
	Conduct public hearing
	Adopt proposed 2024/25 budget and District objectives

SCHOOL FINANCE GLOSSARY

APPORTIONMENTS	Federal or State funds distributed to school districts or other governmental units according to established formulas.
APPROPRIATIONS	Funds set aside or budgeted by the State or local school districts for a specific time period and specific purpose.
ADA - AVERAGE	The number of students present on each school day throughout the year, divided by the total number of school days in the school year.
DAILY ATTENDANCE	ADA approximates 96% of the average enrollment statewide. A school district's LCFF revenue is based on its ADA.
BUDGET ACT	The legislative vehicle for the State's budget appropriations. The Constitution requires that it be passed by a two-thirds vote of each house and sent to the Governor by June 15 each year. The Governor may reduce or delete, but not increase, individual items.
CAPITAL OUTLAY	Amount paid for the acquisition of or addition to fixed assets including land or existing buildings, initial or additional equipment, major renovation or reconstruction, or new schools.
CATEGORICAL AID	Funds from the State or Federal government granted to qualifying school districts for children with special needs, such as educationally handicapped or for special purposes, such as transportation. Expenditure of most categorical aid is restricted to its particular purpose.
CERTIFICATED	Employees who are required by the State to hold teaching credentials, including full-time, part-time, substitute or temporary teachers and most administrators.
EMPLOYEES	
CLASSIFIED	
EMPLOYEES	School employees who are not required to hold teaching credentials, such as secretaries, custodians, bus drivers, and some management personnel.
COST OF LIVING	An increase in funding tied to economic factors.
ALLOWANCE (COLA)	Major repairs of buildings and equipment which have been postponed by the school district. Some matching State funds are available to districts which establish a deferred maintenance program.
DEFERRED	
MAINTENANCE	
DEFICITS	Funding shortfalls which occur whenever the State appropriations are insufficient to fund local district and county entitlements.

EDUCATION REVENUE AUGMENTATION FUND (ERAF)	Local tax revenue that has been moved from other areas to replace funds that were formerly apportioned by the State. The net effect is no change in funds.
ENDING BALANCE	The ending balance is made up of the resources that are required or remain after expenditures are deducted from the total budget amount.
ESL — ENGLISH AS A SECOND LANGUAGE	This is a term used to refer to categorical and non-categorical aid used to support bilingual education.
EVERY STUDENT SUCCEEDS ACT (ESSA)	On December 10, 2015 this Federal law replaced No Child Left Behind. This law upholds the protections for disadvantaged and high-need students; requires that all students be taught to high academic standards; and ensures that information be provided to educators, families, students, and communities through annual statewide assessments.
FTE — FULL TIME EQUIVALENT	Term used to indicate an employee or combination of employees working an equivalent number of hours per day or per week to constitute a full-time position.
INDIRECT SUPPORT	Charges for routine services which are not performed for a specific program, but which benefit many programs. These costs are allocated per a State formula to the programs that benefit from them.
MANDATED COSTS	School district expenditures which occur as a result of Federal or State law, court decisions, administrative regulations, or initiative measures.
MASTER PLAN FOR SPECIAL EDUCATION	California categorical program for the education of all handicapped children originally enacted in 1980 and amended frequently since then.
NO CHILD LEFT BEHIND (NCLB)	Federal law enacted in 2002 that was the primary driver in school and student accountability nationwide. This legislation requires every state system of public education to implement a Statewide accountability program that measures the “adequate yearly progress” of students, programs, and schools over time through the collection and analysis of disaggregated data. On December 10, 2015 the Every Student Succeeds Act (ESEA) superseded NCLB.
PROPOSITION 13 (1978)	An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing taxes or levy other new taxes.

**PERS — PUBLIC
EMPLOYEES'
RETIREMENT SYSTEM**

State retirement program for non-certificated employees. State law requires that classified employees, school districts, and the State contribute to the Public Employees' Retirement System.

RESERVES

Funds required by law to be maintained in a school district budget from year to year to provide for future expenditures or to offset future losses, for working capital, or for other purposes.

SCHOOL SITE COUNCIL

Parents, students, teachers, and other staff selected by their peers to prepare a school plan and to assist in seeing that the planned activities are carried out and evaluated.

SELPA

Special Education Local Plan Area. Several districts combine resources to serve the needs of the Special Education students more efficiently than can be accomplished individually.

**SECOND PRINCIPAL
APPORTIONMENT**

The second statutory date (June 25) by which the Department of Education must recalculate district and county funding entitlements.

SECURED ROLL TAXES

Local taxes based upon the assessed value of stationary property, such as land and buildings.

SHORTFALL

An insufficient allocation of money, requiring an additional appropriation or resulting in deficits.

SPECIAL EDUCATION

Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps. Federal law PL 94-142 requires that all handicapped children between 3 and 21 years be provided a free and appropriate education.

**STRS – STATE
TEACHERS' RETIREMENT
SYSTEM**

State retirement program for certificated employees. State law requires certificated employees, school districts, and the State to contribute to the State Teachers' Retirement System.

TITLE I

Title I is a federal grant for integrating programs that teach to the highest level of achievement attainable. Distribution reflects a greater concentration of funds in lower income areas.

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	184,446,833.00	185,512,486.00	28,029,500.12	185,050,008.00	(462,478.00)	-0.2%
2) Federal Revenue		8100-8299	741,000.00	751,561.00	60,823.72	751,561.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,451,329.00	4,451,329.00	419,657.07	4,299,620.00	(151,709.00)	-3.4%
4) Other Local Revenue		8600-8799	3,986,400.00	4,036,400.00	3,375,105.43	5,036,400.00	1,000,000.00	24.8%
5) TOTAL, REVENUES			193,625,562.00	194,751,776.00	31,885,086.34	195,137,589.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	74,212,612.00	74,245,322.00	22,101,810.30	73,134,282.00	1,111,040.00	1.5%
2) Classified Salaries		2000-2999	21,954,383.00	21,984,862.00	4,675,956.70	20,989,241.00	995,621.00	4.5%
3) Employee Benefits		3000-3999	39,837,607.00	39,850,113.92	8,302,785.37	39,171,638.50	678,475.42	1.7%
4) Books and Supplies		4000-4999	8,572,767.00	8,814,710.08	1,926,768.31	9,745,750.50	(931,040.42)	-10.6%
5) Services and Other Operating Expenditures		5000-5999	17,475,157.00	17,356,739.00	5,597,456.11	17,094,846.00	261,893.00	1.5%
6) Capital Outlay		6000-6999	3,809,356.00	6,466,141.00	418,967.22	6,166,141.00	300,000.00	4.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,850,000.00	5,060,502.00	800,352.40	5,060,502.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,643,429.00)	(1,582,176.10)	(4,324.00)	(1,200,677.10)	(381,499.00)	24.1%
9) TOTAL, EXPENDITURES			169,068,453.00	172,196,213.90	43,819,772.41	170,161,723.90		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			24,557,109.00	22,555,562.10	(11,934,686.07)	24,975,865.10		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	577,112.00	590,697.33	0.00	590,697.33	0.00	0.0%
b) Transfers Out		7600-7629	3,250,000.00	3,250,000.00	0.00	3,250,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(22,286,784.00)	(22,543,557.74)	(145,955.74)	(23,073,916.74)	(530,359.00)	2.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,959,672.00)	(25,202,860.41)	(145,955.74)	(25,733,219.41)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(402,563.00)	(2,647,298.31)	(12,080,641.81)	(757,354.31)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	49,789,796.82	50,590,898.17		50,590,898.17	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,789,796.82	50,590,898.17		50,590,898.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,789,796.82	50,590,898.17		50,590,898.17		
2) Ending Balance, June 30 (E + F1e)			49,387,233.82	47,943,599.86		49,833,543.86		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	75,000.00	75,000.00		75,000.00		
Stores		9712	70,000.00	70,000.00		70,000.00		
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		0.00		
Other Commitments		9760	25,141,302.00	25,141,302.00		24,805,396.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,240,000.00	7,240,000.00		7,470,000.00		
Unassigned/Unappropriated Amount		9790	16,860,931.82	15,417,297.86		17,413,147.86		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	79,990,975.00	79,990,975.00	20,742,002.00	79,669,664.00	(321,311.00)	-0.4%
Education Protection Account State Aid - Current Year		8012	13,966,532.00	13,966,532.00	3,904,428.00	13,825,365.00	(141,167.00)	-1.0%
State Aid - Prior Years		8019	0.00	1,065,653.00	0.00	1,065,653.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	267,703.00	267,703.00	0.00	267,703.00	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	2,967,020.00	2,967,020.00	146,603.13	2,967,020.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	60,872,617.00	60,872,617.00	4.51	60,872,617.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,936,275.00	1,936,275.00	847,318.98	1,936,275.00	0.00	0.0%
Prior Years' Taxes		8043	1,029,244.00	1,029,244.00	1,043,177.25	1,029,244.00	0.00	0.0%
Supplemental Taxes		8044	2,920,996.00	2,920,996.00	801,118.25	2,920,996.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	8,620,814.00	8,620,814.00	544,848.00	8,620,814.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,874,657.00	11,874,657.00	0.00	11,874,657.00	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			184,446,833.00	185,512,486.00	28,029,500.12	185,050,008.00	(462,478.00)	-0.2%
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%
TOTAL, LCFF SOURCES			184,446,833.00	185,512,486.00	28,029,500.12	185,050,008.00	(462,478.00)	-0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	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	741,000.00	751,561.00	60,823.72	751,561.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			741,000.00	751,561.00	60,823.72	751,561.00	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	850,000.00	850,000.00	0.00	895,926.00	45,926.00	5.4%
Lottery - Unrestricted and Instructional Materials		8560	2,048,160.00	2,048,160.00	0.00	2,048,160.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						

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						
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	1,553,169.00	1,553,169.00	419,657.07	1,355,534.00	(197,635.00)	-12.7%
TOTAL, OTHER STATE REVENUE			4,451,329.00	4,451,329.00	419,657.07	4,299,620.00	(151,709.00)	-3.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	177,500.00	177,500.00	69,844.66	177,500.00	0.00	0.0%
Interest		8660	2,000,000.00	2,000,000.00	785,770.68	2,500,000.00	500,000.00	25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	918,498.63	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	431,650.00	431,650.00	1,166.25	431,650.00	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	1,377,250.00	1,427,250.00	1,599,825.21	1,927,250.00	500,000.00	35.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791						
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			3,986,400.00	4,036,400.00	3,375,105.43	5,036,400.00	1,000,000.00	24.8%
TOTAL, REVENUES			193,625,562.00	194,751,776.00	31,885,086.34	195,137,589.00	385,813.00	0.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	57,611,272.00	57,626,730.00	17,186,403.35	57,896,839.00	(270,109.00)	-0.5%
Certificated Pupil Support Salaries		1200	4,072,301.00	4,084,353.00	1,087,711.85	3,937,286.00	147,067.00	3.6%
Certificated Supervisors' and Administrators' Salaries		1300	10,285,516.00	10,285,516.00	3,218,912.00	9,881,614.00	403,902.00	3.9%
Other Certificated Salaries		1900	2,243,523.00	2,248,723.00	608,783.10	1,418,543.00	830,180.00	36.9%
TOTAL, CERTIFICATED SALARIES			74,212,612.00	74,245,322.00	22,101,810.30	73,134,282.00	1,111,040.00	1.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,557,488.00	1,593,528.00	400,181.62	1,638,257.00	(44,729.00)	-2.8%
Classified Support Salaries		2200	8,400,928.00	8,390,689.00	1,704,734.59	8,074,118.00	316,571.00	3.8%
Classified Supervisors' and Administrators' Salaries		2300	2,391,757.00	2,391,757.00	572,625.47	2,424,943.00	(33,186.00)	-1.4%
Clerical, Technical and Office Salaries		2400	7,850,847.00	7,853,847.00	1,788,371.88	7,786,947.00	66,900.00	0.9%
Other Classified Salaries		2900	1,753,363.00	1,755,041.00	210,043.14	1,064,976.00	690,065.00	39.3%
TOTAL, CLASSIFIED SALARIES			21,954,383.00	21,984,862.00	4,675,956.70	20,989,241.00	995,621.00	4.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,906,778.00	11,913,227.00	2,561,809.49	11,839,086.00	74,141.00	0.6%
PERS		3201-3202	5,364,521.00	5,374,648.00	1,073,728.46	5,160,907.00	213,741.00	4.0%
OASDI/Medicare/Alternative		3301-3302	2,803,627.00	2,806,766.50	675,634.26	2,694,451.50	112,315.00	4.0%
Health and Welfare Benefits		3401-3402	16,762,265.00	16,751,822.00	3,453,892.81	16,430,446.00	321,376.00	1.9%
Unemployment Insurance		3501-3502	69,167.00	69,646.56	(1,728.06)	64,737.00	4,909.56	7.0%
Workers' Compensation		3601-3602	1,478,643.00	1,480,058.06	274,061.94	1,574,854.00	(94,795.94)	-6.4%
OPEB, Allocated		3701-3702	1,452,606.00	1,453,945.80	265,386.47	1,407,157.00	46,788.80	3.2%
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			39,837,607.00	39,850,113.92	8,302,785.37	39,171,638.50	678,475.42	1.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	140,575.00	129,760.00	37,351.09	129,760.00	0.00	0.0%
Books and Other Reference Materials		4200	3,050.00	3,050.00	0.00	3,050.00	0.00	0.0%
Materials and Supplies		4300	7,469,793.00	7,286,009.66	1,688,359.39	8,218,796.08	(932,786.42)	-12.8%
Noncapitalized Equipment		4400	959,349.00	1,395,890.42	201,057.83	1,394,144.42	1,746.00	0.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,572,767.00	8,814,710.08	1,926,768.31	9,745,750.50	(931,040.42)	-10.6%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
Travel and Conferences		5200	590,192.00	594,065.00	62,054.91	593,795.00	270.00	0.0%
Dues and Memberships		5300	140,359.00	171,384.00	136,665.06	171,384.00	0.00	0.0%
Insurance		5400-5450	1,317,108.00	2,014,000.00	1,933,467.50	2,014,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,195,500.00	5,195,500.00	1,630,544.91	4,945,500.00	250,000.00	4.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,281,241.00	1,133,083.00	344,522.73	1,133,083.00	0.00	0.0%
Transfers of Direct Costs		5710	(54,402.00)	(53,702.00)	(20,152.76)	(58,702.00)	5,000.00	-9.3%
Transfers of Direct Costs - Interfund		5750	(800.00)	(800.00)	(249.60)	(800.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,719,789.00	6,894,330.00	1,041,538.19	6,889,759.00	4,571.00	0.1%
Communications		5900	1,136,170.00	1,258,879.00	469,065.17	1,256,827.00	2,052.00	0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,475,157.00	17,356,739.00	5,597,456.11	17,094,846.00	261,893.00	1.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	151,500.00	2,165,250.00	157,274.00	2,165,250.00	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	3,627,856.00	4,300,891.00	261,693.22	4,000,891.00	300,000.00	7.0%
Equipment Replacement		6500	30,000.00	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%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,809,356.00	6,466,141.00	418,967.22	6,166,141.00	300,000.00	4.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	2,000,000.00	2,000,000.00	491,272.00	2,000,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	2,850,000.00	3,060,502.00	309,080.40	3,060,502.00	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)			4,850,000.00	5,060,502.00	800,352.40	5,060,502.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,518,050.00)	(1,455,504.10)	(4,324.00)	(1,074,005.10)	(381,499.00)	26.2%
Transfers of Indirect Costs - Interfund		7350	(125,379.00)	(126,672.00)	0.00	(126,672.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,643,429.00)	(1,582,176.10)	(4,324.00)	(1,200,677.10)	(381,499.00)	24.1%
TOTAL, EXPENDITURES			169,068,453.00	172,196,213.90	43,819,772.41	170,161,723.90	2,034,490.00	1.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	577,112.00	590,697.33	0.00	590,697.33	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			577,112.00	590,697.33	0.00	590,697.33	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	3,250,000.00	3,250,000.00	0.00	3,250,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,250,000.00	3,250,000.00	0.00	3,250,000.00	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%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(22,286,784.00)	(22,543,557.74)	(145,955.74)	(23,073,916.74)	(530,359.00)	2.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(22,286,784.00)	(22,543,557.74)	(145,955.74)	(23,073,916.74)	(530,359.00)	2.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(24,959,672.00)	(25,202,860.41)	(145,955.74)	(25,733,219.41)	(530,359.00)	2.1%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	19,961,791.00	20,331,193.68	2,335,872.00	20,261,075.68	(70,118.00)	-0.3%
3) Other State Revenue		8300-8599	12,477,579.00	18,575,984.00	1,716,694.63	20,633,502.00	2,057,518.00	11.1%
4) Other Local Revenue		8600-8799	10,534,019.00	10,560,650.00	1,200,824.63	10,560,650.00	0.00	0.0%
5) TOTAL, REVENUES			42,973,389.00	49,467,827.68	5,253,391.26	51,455,227.68		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	15,458,403.00	15,970,930.00	4,238,117.65	18,128,756.00	(2,157,826.00)	-13.5%
2) Classified Salaries		2000-2999	8,074,935.00	8,448,016.00	1,647,564.76	8,600,864.00	(152,848.00)	-1.8%
3) Employee Benefits		3000-3999	19,678,949.00	21,126,404.00	2,945,292.20	22,364,421.00	(1,238,017.00)	-5.9%
4) Books and Supplies		4000-4999	3,871,771.00	4,681,888.85	1,014,456.70	5,191,902.85	(510,014.00)	-10.9%
5) Services and Other Operating Expenditures		5000-5999	10,347,242.00	9,836,244.52	1,952,470.22	10,279,068.52	(442,824.00)	-4.5%
6) Capital Outlay		6000-6999	8,991,520.00	9,030,741.95	801,687.71	9,030,741.95	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	750,000.00	750,000.00	229,232.25	750,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,518,050.00	1,455,504.10	4,324.00	1,074,005.10	381,499.00	26.2%
9) TOTAL, EXPENDITURES			68,690,870.00	71,299,729.42	12,833,145.49	75,419,759.42		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,717,481.00)	(21,831,901.74)	(7,579,754.23)	(23,964,531.74)		
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	22,286,784.00	22,543,557.74	145,955.74	23,073,916.74	530,359.00	2.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			22,286,784.00	22,543,557.74	145,955.74	23,073,916.74		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,430,697.00)	711,656.00	(7,433,798.49)	(890,615.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,194,645.88	27,986,205.78		27,986,205.78	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,194,645.88	27,986,205.78		27,986,205.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,194,645.88	27,986,205.78		27,986,205.78		
2) Ending Balance, June 30 (E + F1e)			17,763,948.88	28,697,861.78		27,095,590.78		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	17,763,948.88	28,697,861.78		27,095,590.78		
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	2,313,976.00	2,068,523.00	0.00	2,068,523.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	505,318.00	591,837.00	0.00	591,837.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	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	2,026,331.00	2,010,649.63	2,264.00	2,010,649.63	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	294,235.00	311,838.61	0.00	311,838.61	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	434,323.00	434,323.00	0.00	364,205.00	(70,118.00)	-16.1%
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	799,359.00	648,859.16	0.00	648,859.16	0.00	0.0%
Career and Technical Education	3500-3599	8290	305,000.00	319,797.00	0.00	319,797.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	13,283,249.00	13,945,366.28	2,333,608.00	13,945,366.28	0.00	0.0%
TOTAL, FEDERAL REVENUE			19,961,791.00	20,331,193.68	2,335,872.00	20,261,075.68	(70,118.00)	-0.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	827,986.00	827,986.00	0.00	827,986.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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	2,520,042.00	3,250,919.00	0.00	3,250,919.00	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	9,129,551.00	14,497,079.00	1,716,694.63	16,554,597.00	2,057,518.00	14.2%
TOTAL, OTHER STATE REVENUE			12,477,579.00	18,575,984.00	1,716,694.63	20,633,502.00	2,057,518.00	11.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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	210,803.00	248,252.00	874,738.09	248,252.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	10,323,216.00	10,312,398.00	326,086.54	10,312,398.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,534,019.00	10,560,650.00	1,200,824.63	10,560,650.00	0.00	0.0%
TOTAL, REVENUES			42,973,389.00	49,467,827.68	5,253,391.26	51,455,227.68	1,987,400.00	4.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	10,381,052.00	10,899,294.85	2,807,889.91	12,364,706.85	(1,465,412.00)	-13.4%
Certificated Pupil Support Salaries		1200	2,609,560.00	2,609,560.00	729,849.99	2,593,646.00	15,914.00	0.6%
Certificated Supervisors' and Administrators' Salaries		1300	376,156.00	356,440.15	135,803.46	390,743.15	(34,303.00)	-9.6%
Other Certificated Salaries		1900	2,091,635.00	2,105,635.00	564,574.29	2,779,660.00	(674,025.00)	-32.0%
TOTAL, CERTIFICATED SALARIES			15,458,403.00	15,970,930.00	4,238,117.65	18,128,756.00	(2,157,826.00)	-13.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,871,371.00	4,871,371.00	798,779.04	4,880,879.00	(9,508.00)	-0.2%
Classified Support Salaries		2200	2,298,906.00	2,327,970.00	631,087.60	2,463,688.00	(135,718.00)	-5.8%
Classified Supervisors' and Administrators' Salaries		2300	236,624.00	223,984.00	57,468.76	222,673.00	1,311.00	0.6%
Clerical, Technical and Office Salaries		2400	581,784.00	921,048.00	145,036.13	887,360.00	33,688.00	3.7%
Other Classified Salaries		2900	86,250.00	103,643.00	15,193.23	146,264.00	(42,621.00)	-41.1%
TOTAL, CLASSIFIED SALARIES			8,074,935.00	8,448,016.00	1,647,564.76	8,600,864.00	(152,848.00)	-1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,356,147.00	12,685,233.00	808,216.60	13,118,820.00	(433,587.00)	-3.4%
PERS		3201-3202	1,289,079.00	2,271,904.00	399,067.78	2,267,341.00	4,563.00	0.2%
OASDI/Medicare/Alternative		3301-3302	848,871.00	914,230.00	185,957.27	1,014,930.00	(100,700.00)	-11.0%
Health and Welfare Benefits		3401-3402	4,502,591.00	4,498,060.00	1,375,520.13	5,104,382.00	(606,322.00)	-13.5%
Unemployment Insurance		3501-3502	17,566.00	18,715.00	2,128.72	19,535.00	(820.00)	-4.4%
Workers' Compensation		3601-3602	333,156.00	372,489.00	87,888.66	443,094.00	(70,605.00)	-19.0%
OPEB, Allocated		3701-3702	331,539.00	365,773.00	86,513.04	396,319.00	(30,546.00)	-8.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			19,678,949.00	21,126,404.00	2,945,292.20	22,364,421.00	(1,238,017.00)	-5.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	579,486.00	530,186.00	168,851.73	530,186.00	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	2,646,481.00	3,479,477.85	747,643.99	4,000,163.85	(520,686.00)	-15.0%
Noncapitalized Equipment		4400	645,804.00	672,225.00	97,960.98	661,553.00	10,672.00	1.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,871,771.00	4,681,888.85	1,014,456.70	5,191,902.85	(510,014.00)	-10.9%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,547,773.00	3,505,968.22	521,874.08	3,591,381.22	(85,413.00)	-2.4%
Travel and Conferences		5200	167,234.00	204,474.00	41,614.79	208,224.00	(3,750.00)	-1.8%
Dues and Memberships		5300	6,061.00	5,111.00	0.00	5,111.00	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	1,163,721.00	1,370,981.00	583,142.47	1,371,035.00	(54.00)	0.0%
Transfers of Direct Costs		5710	54,402.00	53,702.00	20,152.76	58,702.00	(5,000.00)	-9.3%
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	4,144,138.00	3,863,037.80	301,979.58	4,201,644.80	(338,607.00)	-8.8%
Communications		5900	263,913.00	832,970.50	483,706.54	842,970.50	(10,000.00)	-1.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,347,242.00	9,836,244.52	1,952,470.22	10,279,068.52	(442,824.00)	-4.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,795,064.00	7,493,862.00	763,508.60	7,493,862.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	2,196,456.00	1,536,879.95	38,179.11	1,536,879.95	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%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,991,520.00	9,030,741.95	801,687.71	9,030,741.95	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	12,500.00	12,500.00	0.00	12,500.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	12,500.00	12,500.00	0.00	12,500.00	0.00	0.0%
Payments to County Offices		7142	725,000.00	725,000.00	229,232.25	725,000.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To 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 Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			750,000.00	750,000.00	229,232.25	750,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,518,050.00	1,455,504.10	4,324.00	1,074,005.10	381,499.00	26.2%
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			1,518,050.00	1,455,504.10	4,324.00	1,074,005.10	381,499.00	26.2%
TOTAL, EXPENDITURES			68,690,870.00	71,299,729.42	12,833,145.49	75,419,759.42	(4,120,030.00)	-5.8%
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%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	22,286,784.00	22,543,557.74	145,955.74	23,073,916.74	530,359.00	2.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			22,286,784.00	22,543,557.74	145,955.74	23,073,916.74	530,359.00	2.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			22,286,784.00	22,543,557.74	145,955.74	23,073,916.74	(530,359.00)	-2.4%

2023-24 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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Form 011
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	184,446,833.00	185,512,486.00	28,029,500.12	185,050,008.00	(462,478.00)	-0.2%
2) Federal Revenue		8100-8299	20,702,791.00	21,082,754.68	2,396,695.72	21,012,636.68	(70,118.00)	-0.3%
3) Other State Revenue		8300-8599	16,928,908.00	23,027,313.00	2,136,351.70	24,933,122.00	1,905,809.00	8.3%
4) Other Local Revenue		8600-8799	14,520,419.00	14,597,050.00	4,575,930.06	15,597,050.00	1,000,000.00	6.9%
5) TOTAL, REVENUES			236,598,951.00	244,219,603.68	37,138,477.60	246,592,816.68		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	89,671,015.00	90,216,252.00	26,339,927.95	91,263,038.00	(1,046,786.00)	-1.2%
2) Classified Salaries		2000-2999	30,029,318.00	30,432,878.00	6,323,521.46	29,590,105.00	842,773.00	2.8%
3) Employee Benefits		3000-3999	59,516,556.00	60,976,517.92	11,248,077.57	61,536,059.50	(559,541.58)	-0.9%
4) Books and Supplies		4000-4999	12,444,538.00	13,496,598.93	2,941,225.01	14,937,653.35	(1,441,054.42)	-10.7%
5) Services and Other Operating Expenditures		5000-5999	27,822,399.00	27,192,983.52	7,549,926.33	27,373,914.52	(180,931.00)	-0.7%
6) Capital Outlay		6000-6999	12,800,876.00	15,496,882.95	1,220,654.93	15,196,882.95	300,000.00	1.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,600,000.00	5,810,502.00	1,029,584.65	5,810,502.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(125,379.00)	(126,672.00)	0.00	(126,672.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			237,759,323.00	243,495,943.32	56,652,917.90	245,581,483.32		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,160,372.00)	723,660.36	(19,514,440.30)	1,011,333.36		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	577,112.00	590,697.33	0.00	590,697.33	0.00	0.0%
b) Transfers Out		7600-7629	3,250,000.00	3,250,000.00	0.00	3,250,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,672,888.00)	(2,659,302.67)	0.00	(2,659,302.67)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,833,260.00)	(1,935,642.31)	(19,514,440.30)	(1,647,969.31)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	70,984,442.70	78,577,103.95		78,577,103.95	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,984,442.70	78,577,103.95		78,577,103.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			70,984,442.70	78,577,103.95		78,577,103.95		
2) Ending Balance, June 30 (E + F1e)			67,151,182.70	76,641,461.64		76,929,134.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	75,000.00	75,000.00		75,000.00		
Stores		9712	70,000.00	70,000.00		70,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

2023-24 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	17,763,948.88	28,697,861.78		27,095,590.78		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	25,141,302.00	25,141,302.00		24,805,396.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,240,000.00	7,240,000.00		7,470,000.00		
Unassigned/Unappropriated Amount		9790	16,860,931.82	15,417,297.86		17,413,147.86		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	79,990,975.00	79,990,975.00	20,742,002.00	79,669,664.00	(321,311.00)	-0.4%
Education Protection Account State Aid - Current Year		8012	13,966,532.00	13,966,532.00	3,904,428.00	13,825,365.00	(141,167.00)	-1.0%
State Aid - Prior Years		8019	0.00	1,065,653.00	0.00	1,065,653.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	267,703.00	267,703.00	0.00	267,703.00	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	2,967,020.00	2,967,020.00	146,603.13	2,967,020.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	60,872,617.00	60,872,617.00	4.51	60,872,617.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,936,275.00	1,936,275.00	847,318.98	1,936,275.00	0.00	0.0%
Prior Years' Taxes		8043	1,029,244.00	1,029,244.00	1,043,177.25	1,029,244.00	0.00	0.0%
Supplemental Taxes		8044	2,920,996.00	2,920,996.00	801,118.25	2,920,996.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	8,620,814.00	8,620,814.00	544,848.00	8,620,814.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,874,657.00	11,874,657.00	0.00	11,874,657.00	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			184,446,833.00	185,512,486.00	28,029,500.12	185,050,008.00	(462,478.00)	-0.2%
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%
TOTAL, LCFF SOURCES			184,446,833.00	185,512,486.00	28,029,500.12	185,050,008.00	(462,478.00)	-0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,313,976.00	2,068,523.00	0.00	2,068,523.00	0.00	0.0%

2023-24 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	505,318.00	591,837.00	0.00	591,837.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	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	2,026,331.00	2,010,649.63	2,264.00	2,010,649.63	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	294,235.00	311,838.61	0.00	311,838.61	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	434,323.00	434,323.00	0.00	364,205.00	(70,118.00)	-16.1%
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	799,359.00	648,859.16	0.00	648,859.16	0.00	0.0%
Career and Technical Education	3500-3599	8290	305,000.00	319,797.00	0.00	319,797.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	14,024,249.00	14,696,927.28	2,394,431.72	14,696,927.28	0.00	0.0%
TOTAL, FEDERAL REVENUE			20,702,791.00	21,082,754.68	2,396,695.72	21,012,636.68	(70,118.00)	-0.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	850,000.00	850,000.00	0.00	895,926.00	45,926.00	5.4%
Lottery - Unrestricted and Instructional Materials		8560	2,876,146.00	2,876,146.00	0.00	2,876,146.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	2,520,042.00	3,250,919.00	0.00	3,250,919.00	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	10,682,720.00	16,050,248.00	2,136,351.70	17,910,131.00	1,859,883.00	11.6%
TOTAL, OTHER STATE REVENUE			16,928,908.00	23,027,313.00	2,136,351.70	24,933,122.00	1,905,809.00	8.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	177,500.00	177,500.00	69,844.66	177,500.00	0.00	0.0%
Interest		8660	2,000,000.00	2,000,000.00	785,770.68	2,500,000.00	500,000.00	25.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	918,498.63	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	431,650.00	431,650.00	1,166.25	431,650.00	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	1,588,053.00	1,675,502.00	2,474,563.30	2,175,502.00	500,000.00	29.8%
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								

2023-24 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	10,323,216.00	10,312,398.00	326,086.54	10,312,398.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,520,419.00	14,597,050.00	4,575,930.06	15,597,050.00	1,000,000.00	6.9%
TOTAL, REVENUES			236,598,951.00	244,219,603.68	37,138,477.60	246,592,816.68	2,373,213.00	1.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	67,992,324.00	68,526,024.85	19,994,293.26	70,261,545.85	(1,735,521.00)	-2.5%
Certificated Pupil Support Salaries		1200	6,681,861.00	6,693,913.00	1,817,561.84	6,530,932.00	162,981.00	2.4%
Certificated Supervisors' and Administrators' Salaries		1300	10,661,672.00	10,641,956.15	3,354,715.46	10,272,357.15	369,599.00	3.5%
Other Certificated Salaries		1900	4,335,158.00	4,354,358.00	1,173,357.39	4,198,203.00	156,155.00	3.6%
TOTAL, CERTIFICATED SALARIES			89,671,015.00	90,216,252.00	26,339,927.95	91,263,038.00	(1,046,786.00)	-1.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,428,859.00	6,464,899.00	1,198,960.66	6,519,136.00	(54,237.00)	-0.8%
Classified Support Salaries		2200	10,699,834.00	10,718,659.00	2,335,822.19	10,537,806.00	180,853.00	1.7%
Classified Supervisors' and Administrators' Salaries		2300	2,628,381.00	2,615,741.00	630,094.23	2,647,616.00	(31,875.00)	-1.2%
Clerical, Technical and Office Salaries		2400	8,432,631.00	8,774,895.00	1,933,408.01	8,674,307.00	100,588.00	1.1%
Other Classified Salaries		2900	1,839,613.00	1,858,684.00	225,236.37	1,211,240.00	647,444.00	34.8%
TOTAL, CLASSIFIED SALARIES			30,029,318.00	30,432,878.00	6,323,521.46	29,590,105.00	842,773.00	2.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	24,262,925.00	24,598,460.00	3,370,026.09	24,957,906.00	(359,446.00)	-1.5%
PERS		3201-3202	6,653,600.00	7,646,552.00	1,472,796.24	7,428,248.00	218,304.00	2.9%
OASDI/Medicare/Alternative		3301-3302	3,652,498.00	3,720,996.50	861,591.53	3,709,381.50	11,615.00	0.3%
Health and Welfare Benefits		3401-3402	21,264,856.00	21,249,882.00	4,829,412.94	21,534,828.00	(284,946.00)	-1.3%
Unemployment Insurance		3501-3502	86,733.00	88,361.56	400.66	84,272.00	4,089.56	4.6%
Workers' Compensation		3601-3602	1,811,799.00	1,852,547.06	361,950.60	2,017,948.00	(165,400.94)	-8.9%
OPEB, Allocated		3701-3702	1,784,145.00	1,819,718.80	351,899.51	1,803,476.00	16,242.80	0.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			59,516,556.00	60,976,517.92	11,248,077.57	61,536,059.50	(559,541.58)	-0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	720,061.00	659,946.00	206,202.82	659,946.00	0.00	0.0%
Books and Other Reference Materials		4200	3,050.00	3,050.00	0.00	3,050.00	0.00	0.0%
Materials and Supplies		4300	10,116,274.00	10,765,487.51	2,436,003.38	12,218,959.93	(1,453,472.42)	-13.5%
Noncapitalized Equipment		4400	1,605,153.00	2,068,115.42	299,018.81	2,055,697.42	12,418.00	0.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,444,538.00	13,496,598.93	2,941,225.01	14,937,653.35	(1,441,054.42)	-10.7%

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General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,697,773.00	3,655,968.22	521,874.08	3,741,381.22	(85,413.00)	-2.3%
Travel and Conferences		5200	757,426.00	798,539.00	103,669.70	802,019.00	(3,480.00)	-0.4%
Dues and Memberships		5300	146,420.00	176,495.00	136,665.06	176,495.00	0.00	0.0%
Insurance		5400-5450	1,317,108.00	2,014,000.00	1,933,467.50	2,014,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,195,500.00	5,195,500.00	1,630,544.91	4,945,500.00	250,000.00	4.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,444,962.00	2,504,064.00	927,665.20	2,504,118.00	(54.00)	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	(800.00)	(800.00)	(249.60)	(800.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,863,927.00	10,757,367.80	1,343,517.77	11,091,403.80	(334,036.00)	-3.1%
Communications		5900	1,400,083.00	2,091,849.50	952,771.71	2,099,797.50	(7,948.00)	-0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,822,399.00	27,192,983.52	7,549,926.33	27,373,914.52	(180,931.00)	-0.7%
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	6,946,564.00	9,659,112.00	920,782.60	9,659,112.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	5,824,312.00	5,837,770.95	299,872.33	5,537,770.95	300,000.00	5.1%
Equipment Replacement		6500	30,000.00	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%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			12,800,876.00	15,496,882.95	1,220,654.93	15,196,882.95	300,000.00	1.9%
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	12,500.00	12,500.00	0.00	12,500.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	12,500.00	12,500.00	0.00	12,500.00	0.00	0.0%
Payments to County Offices		7142	2,725,000.00	2,725,000.00	720,504.25	2,725,000.00	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%

2023-24 First Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	2,850,000.00	3,060,502.00	309,080.40	3,060,502.00	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)			5,600,000.00	5,810,502.00	1,029,584.65	5,810,502.00	0.00	0.0%
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	(125,379.00)	(126,672.00)	0.00	(126,672.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(125,379.00)	(126,672.00)	0.00	(126,672.00)	0.00	0.0%
TOTAL, EXPENDITURES			237,759,323.00	243,495,943.32	56,652,917.90	245,581,483.32	(2,085,540.00)	-0.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	577,112.00	590,697.33	0.00	590,697.33	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			577,112.00	590,697.33	0.00	590,697.33	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	3,250,000.00	3,250,000.00	0.00	3,250,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,250,000.00	3,250,000.00	0.00	3,250,000.00	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%
Proceeds from SBITAs		8974	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								

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General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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)			(2,672,888.00)	(2,659,302.67)	0.00	(2,659,302.67)	0.00	0.0%

Resource	Description	2023-24 Projected Totals
6266	Educator Effectiveness, FY 2021-22	1,448,288.00
6300	Lottery: Instructional Materials	1,788,383.35
6536	Special Ed: Dispute Prevention and Dispute Resolution	6,038.28
6537	Special Ed: Learning Recovery Support	100.05
6546	Mental Health-Related Services	560,379.80
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	6,202,290.00
7311	Classified School Employee Professional Development Block Grant	20,000.00
7412	A-G Access/Success Grant	1,668,923.00
7413	A-G Learning Loss Mitigation Grant	625,672.00
7435	Learning Recovery Emergency Block Grant	13,385,254.00
7810	Other Restricted State	243,382.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	140,363.58
9010	Other Restricted Local	1,006,516.72
Total, Restricted Balance		27,095,590.78

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	2,515,950.00	2,603,285.00	190,060.11	2,603,285.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,568,489.00	2,568,489.00	440,698.64	2,568,489.00	0.00	0.0%
4) Other Local Revenue		8600-8799	305,317.00	305,317.00	200,751.47	305,317.00	0.00	0.0%
5) TOTAL, REVENUES			5,389,756.00	5,477,091.00	831,510.22	5,477,091.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,548,985.00	1,548,985.00	267,817.56	1,548,985.00	0.00	0.0%
3) Employee Benefits		3000-3999	717,008.00	717,008.00	146,104.33	717,008.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,521,097.00	1,598,698.00	399,692.77	1,598,698.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	76,725.00	77,725.00	28,816.54	77,725.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,069,650.00	1,163,592.00	613,019.55	1,163,592.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	125,379.00	126,672.00	0.00	126,672.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,058,844.00	5,232,680.00	1,455,450.75	5,232,680.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			330,912.00	244,411.00	(623,940.53)	244,411.00		
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)			330,912.00	244,411.00	(623,940.53)	244,411.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,149,951.00	5,214,483.38		5,214,483.38	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,149,951.00	5,214,483.38		5,214,483.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,149,951.00	5,214,483.38		5,214,483.38		
2) Ending Balance, June 30 (E + F1e)			2,480,863.00	5,458,894.38		5,458,894.38		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,480,863.00	5,458,894.38		5,458,894.38		
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	2,515,950.00	2,593,285.00	190,060.11	2,593,285.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	10,000.00	0.00	10,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,515,950.00	2,603,285.00	190,060.11	2,603,285.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	2,568,489.00	2,568,489.00	440,698.64	2,568,489.00	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			2,568,489.00	2,568,489.00	440,698.64	2,568,489.00	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	201,400.00	201,400.00	42,590.90	201,400.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	62,612.00	62,612.00	41,823.94	62,612.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	40,328.01	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	41,305.00	41,305.00	76,008.62	41,305.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			305,317.00	305,317.00	200,751.47	305,317.00	0.00	0.0%
TOTAL, REVENUES			5,389,756.00	5,477,091.00	831,510.22	5,477,091.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,318,763.00	1,318,763.00	215,171.02	1,318,763.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	164,261.00	164,261.00	41,407.50	164,261.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	65,961.00	65,961.00	11,239.04	65,961.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,548,985.00	1,548,985.00	267,817.56	1,548,985.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	298,041.00	298,041.00	54,540.05	298,041.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	84,587.00	84,587.00	20,388.54	84,587.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	298,680.00	298,680.00	63,123.71	298,680.00	0.00	0.0%
Unemployment Insurance		3501-3502	583.00	583.00	132.51	583.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	16,601.00	16,601.00	4,017.26	16,601.00	0.00	0.0%
OPEB, Allocated		3701-3702	18,516.00	18,516.00	3,902.26	18,516.00	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			717,008.00	717,008.00	146,104.33	717,008.00	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	151,097.00	151,297.00	43,355.83	151,297.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	10,101.00	6,232.43	10,101.00	0.00	0.0%
Food		4700	1,370,000.00	1,437,300.00	350,104.51	1,437,300.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,521,097.00	1,598,698.00	399,692.77	1,598,698.00	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	2,050.00	2,050.00	76.02	2,050.00	0.00	0.0%
Dues and Memberships		5300	400.00	400.00	0.00	400.00	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	29,600.00	30,600.00	7,865.00	30,600.00	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	800.00	800.00	249.60	800.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	43,875.00	43,875.00	20,625.92	43,875.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			76,725.00	77,725.00	28,816.54	77,725.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	920,000.00	965,500.00	485,371.05	965,500.00	0.00	0.0%
Equipment		6400	149,650.00	198,092.00	127,648.50	198,092.00	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%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,069,650.00	1,163,592.00	613,019.55	1,163,592.00	0.00	0.0%
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	125,379.00	126,672.00	0.00	126,672.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			125,379.00	126,672.00	0.00	126,672.00	0.00	0.0%
TOTAL, EXPENDITURES			5,058,844.00	5,232,680.00	1,455,450.75	5,232,680.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

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: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	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%
Proceeds from SBITAs		8974	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	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,643,003.53
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	733,635.85
5460	Child Nutrition: CACFP COVID- 19 Emergency Operational Costs Reimbursement (ECR)	57,862.00
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	108,019.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	916,374.00
Total, Restricted Balance		5,458,894.38

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	10,000.00	10,000.00	41,234.33	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	41,234.33	10,000.00		
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	19,000.00	19,000.00	0.00	19,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,581,000.00	2,581,000.00	629,313.57	2,581,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	10,000.00	160,000.00	0.00	160,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,610,000.00	2,760,000.00	629,313.57	2,760,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,600,000.00)	(2,750,000.00)	(588,079.24)	(2,750,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,600,000.00	2,600,000.00	0.00	2,600,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,600,000.00	2,600,000.00	0.00	2,600,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(150,000.00)	(588,079.24)	(150,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	3,211,715.80		3,211,715.80	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	3,211,715.80		3,211,715.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	3,211,715.80		3,211,715.80		
2) Ending Balance, June 30 (E + F1e)			0.00	3,061,715.80		3,061,715.80		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	3,061,715.80		3,061,715.80		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	10,941.44	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	30,292.89	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			10,000.00	10,000.00	41,234.33	10,000.00	0.00	0.0%
TOTAL, REVENUES			10,000.00	10,000.00	41,234.33	10,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	9,000.00	9,000.00	0.00	9,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			19,000.00	19,000.00	0.00	19,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,250,000.00	2,250,000.00	654,922.20	2,250,000.00	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	331,000.00	331,000.00	(25,608.63)	331,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,581,000.00	2,581,000.00	629,313.57	2,581,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	150,000.00	0.00	150,000.00	0.00	0.0%
Equipment		6400	10,000.00	10,000.00	0.00	10,000.00	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%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,000.00	160,000.00	0.00	160,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,610,000.00	2,760,000.00	629,313.57	2,760,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	2,600,000.00	2,600,000.00	0.00	2,600,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,600,000.00	2,600,000.00	0.00	2,600,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			2,600,000.00	2,600,000.00	0.00	2,600,000.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	28,154.66	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	28,154.66	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	28,154.66	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	577,112.00	590,697.33	0.00	590,697.33	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			(577,112.00)	(590,697.33)	0.00	(590,697.33)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(577,112.00)	(590,697.33)	28,154.66	(590,697.33)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	577,112.00	590,697.33		590,697.33	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			577,112.00	590,697.33		590,697.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			577,112.00	590,697.33		590,697.33		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	14,020.19	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	14,134.47	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	28,154.66	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	28,154.66	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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: General Fund/CSSF		7612	577,112.00	590,697.33	0.00	590,697.33	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%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			577,112.00	590,697.33	0.00	590,697.33	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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)			(577,112.00)	(590,697.33)	0.00	(590,697.33)		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100,000.00	100,000.00	174,854.09	100,000.00	0.00	0.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	174,854.09	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	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100,000.00	100,000.00	174,854.09	100,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	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)			100,000.00	100,000.00	174,854.09	100,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,616,842.00	8,695,081.26		8,695,081.26	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,616,842.00	8,695,081.26		8,695,081.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,616,842.00	8,695,081.26		8,695,081.26		
2) Ending Balance, June 30 (E + F1e)			8,716,842.00	8,795,081.26		8,795,081.26		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	8,716,842.00	8,795,081.26		8,795,081.26		
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 LOCAL REVENUE								
Interest		8660	100,000.00	100,000.00	86,808.66	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	88,045.43	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100,000.00	100,000.00	174,854.09	100,000.00	0.00	0.0%
TOTAL, REVENUES			100,000.00	100,000.00	174,854.09	100,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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: General Fund/CSSF		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%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,076,012.00	2,076,012.00	572,283.15	2,076,012.00	0.00	0.0%
5) TOTAL, REVENUES			2,076,012.00	2,076,012.00	572,283.15	2,076,012.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	654,940.00	654,940.00	159,161.58	654,940.00	0.00	0.0%
3) Employee Benefits		3000-3999	345,237.00	345,237.00	83,824.36	345,237.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,126,245.00	1,133,843.00	0.00	1,133,843.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	62,485.00	154,785.00	18,655.75	154,785.00	0.00	0.0%
6) Capital Outlay		6000-6999	17,416,802.00	18,258,899.00	3,843,924.07	18,258,899.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	1,500,000.00	1,500,000.00	1,173,261.22	1,500,000.00	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			21,105,709.00	22,047,704.00	5,278,826.98	22,047,704.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,029,697.00)	(19,971,692.00)	(4,706,543.83)	(19,971,692.00)		
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)			(19,029,697.00)	(19,971,692.00)	(4,706,543.83)	(19,971,692.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24,404,044.00	29,477,615.78		29,477,615.78	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,404,044.00	29,477,615.78		29,477,615.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,404,044.00	29,477,615.78		29,477,615.78		
2) Ending Balance, June 30 (E + F1e)			5,374,347.00	9,505,923.78		9,505,923.78		
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		

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 Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	5,371,885.00	9,503,461.78		9,503,461.78		
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	2,462.00	2,462.00		2,462.00		
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	1,900,000.00	1,900,000.00	1,939.01	1,900,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	176,012.00	176,012.00	276,254.83	176,012.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	294,089.31	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			2,076,012.00	2,076,012.00	572,283.15	2,076,012.00	0.00	0.0%
TOTAL, REVENUES			2,076,012.00	2,076,012.00	572,283.15	2,076,012.00		
CLASSIFIED SALARIES								

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 Support Salaries		2200	0.00	0.00	198.78	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	583,964.00	583,964.00	141,735.51	583,964.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	70,976.00	70,976.00	17,227.29	70,976.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			654,940.00	654,940.00	159,161.58	654,940.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	176,834.00	176,834.00	42,411.27	176,834.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	50,103.00	50,103.00	12,141.62	50,103.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	103,318.00	103,318.00	24,417.24	103,318.00	0.00	0.0%
Unemployment Insurance		3501-3502	327.00	327.00	79.41	327.00	0.00	0.0%
Workers' Compensation		3601-3602	9,824.00	9,824.00	2,387.41	9,824.00	0.00	0.0%
OPEB, Allocated		3701-3702	4,831.00	4,831.00	2,387.41	4,831.00	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			345,237.00	345,237.00	83,824.36	345,237.00	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	1,126,245.00	1,133,843.00	0.00	1,133,843.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,126,245.00	1,133,843.00	0.00	1,133,843.00	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	12,500.00	4,011.15	12,500.00	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	62,485.00	142,285.00	14,644.60	142,285.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			62,485.00	154,785.00	18,655.75	154,785.00	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	17,413,553.00	18,258,899.00	3,843,924.07	18,258,899.00	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	3,249.00	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%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			17,416,802.00	18,258,899.00	3,843,924.07	18,258,899.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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	750,000.00	750,000.00	1,173,261.22	750,000.00	0.00	0.0%
Other Debt Service - Principal		7439	750,000.00	750,000.00	0.00	750,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,500,000.00	1,500,000.00	1,173,261.22	1,500,000.00	0.00	0.0%
TOTAL, EXPENDITURES			21,105,709.00	22,047,704.00	5,278,826.98	22,047,704.00		
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%
Proceeds from SBITAs		8974	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%

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 FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	9,503,461.78
Total, Restricted Balance		9,503,461.78

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000,000.00	2,000,000.00	717,076.42	2,000,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,000,000.00	2,000,000.00	717,076.42	2,000,000.00		
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	938,500.00	70,762.00	0.00	70,762.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	16,500.00	311,500.00	134,233.62	311,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	45,000.00	2,030,000.00	492,470.60	2,030,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		1,000,000.00	1,000,000.00	352,197.38	1,000,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,000,000.00	3,412,262.00	978,901.60	3,412,262.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(1,412,262.00)	(261,825.18)	(1,412,262.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(1,412,262.00)	(261,825.18)	(1,412,262.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,016,614.00	4,568,419.65		4,568,419.65	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,016,614.00	4,568,419.65		4,568,419.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,016,614.00	4,568,419.65		4,568,419.65		
2) Ending Balance, June 30 (E + F1e)			4,016,614.00	3,156,157.65		3,156,157.65		
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	4,016,614.00	3,156,157.65		3,156,157.65		
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		
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	50,000.00	50,000.00	52,598.30	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	58,624.82	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	1,950,000.00	1,950,000.00	605,853.30	1,950,000.00	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			2,000,000.00	2,000,000.00	717,076.42	2,000,000.00	0.00	0.0%
TOTAL, REVENUES			2,000,000.00	2,000,000.00	717,076.42	2,000,000.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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)
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	938,500.00	70,762.00	0.00	70,762.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			938,500.00	70,762.00	0.00	70,762.00	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	16,500.00	311,500.00	134,233.62	311,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,500.00	311,500.00	134,233.62	311,500.00	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	45,000.00	2,030,000.00	492,470.60	2,030,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			45,000.00	2,030,000.00	492,470.60	2,030,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								

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 Out								
All Other Transfers Out to All Others		7299	1,000,000.00	1,000,000.00	352,197.38	1,000,000.00	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)			1,000,000.00	1,000,000.00	352,197.38	1,000,000.00	0.00	0.0%
TOTAL, EXPENDITURES			2,000,000.00	3,412,262.00	978,901.60	3,412,262.00		
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%
Proceeds from SBITAs		8974	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	2023-24 Projected Totals
9010	Other Restricted Local	3,156,157.65
Total, Restricted Balance		3,156,157.65

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,250.00	3,250.00	2,926.00	3,250.00	0.00	0.0%
5) TOTAL, REVENUES			3,250.00	3,250.00	2,926.00	3,250.00		
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	31,000.00	31,000.00	17.68	31,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			81,000.00	81,000.00	17.68	81,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(77,750.00)	(77,750.00)	2,908.32	(77,750.00)		
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)			(77,750.00)	(77,750.00)	2,908.32	(77,750.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	113,016.00	140,190.09		140,190.09	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			113,016.00	140,190.09		140,190.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,016.00	140,190.09		140,190.09		
2) Ending Balance, June 30 (E + F1e)			35,266.00	62,440.09		62,440.09		
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	35,266.00	62,440.09		62,440.09		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,250.00	3,250.00	1,520.68	3,250.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	1,405.32	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			3,250.00	3,250.00	2,926.00	3,250.00	0.00	0.0%
TOTAL, REVENUES			3,250.00	3,250.00	2,926.00	3,250.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,000.00	30,000.00	0.00	30,000.00	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	1,000.00	1,000.00	17.68	1,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,000.00	31,000.00	17.68	31,000.00	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	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			81,000.00	81,000.00	17.68	81,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%

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) 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%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
7710	State School Facilities Projects	62,440.09
Total, Restricted Balance		62,440.09

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	50,000.00	50,000.00	82,128.89	50,000.00	0.00	0.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	82,128.89	50,000.00		
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	1,500.00	1,500.00	517.29	1,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,500.00	1,500.00	517.29	1,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			48,500.00	48,500.00	81,611.60	48,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	650,000.00	650,000.00	0.00	650,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			650,000.00	650,000.00	0.00	650,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			698,500.00	698,500.00	81,611.60	698,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,669,487.00	4,711,887.51		4,711,887.51	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,669,487.00	4,711,887.51		4,711,887.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,669,487.00	4,711,887.51		4,711,887.51		
2) Ending Balance, June 30 (E + F1e)			5,367,987.00	5,410,387.51		5,410,387.51		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,367,987.00	5,410,387.51		5,410,387.51		
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								
Pass-Through Revenues from State Sources		8587	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%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	40,998.67	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	41,130.22	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			50,000.00	50,000.00	82,128.89	50,000.00	0.00	0.0%
TOTAL, REVENUES			50,000.00	50,000.00	82,128.89	50,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

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, 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	1,500.00	1,500.00	517.29	1,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,500.00	1,500.00	517.29	1,500.00	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%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,500.00	1,500.00	517.29	1,500.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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	650,000.00	650,000.00	0.00	650,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			650,000.00	650,000.00	0.00	650,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		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%
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%
Proceeds from SBITAs		8974	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)			650,000.00	650,000.00	0.00	650,000.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	250.00	250.00	299.63	250.00	0.00	0.0%
5) TOTAL, REVENUES			250.00	250.00	299.63	250.00		
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	16,525.00	16,525.00	1,751.78	16,525.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,525.00	16,525.00	1,751.78	16,525.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,275.00)	(16,275.00)	(1,452.15)	(16,275.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			20,000.00	20,000.00	0.00	20,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,725.00	3,725.00	(1,452.15)	3,725.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,956.00	13,802.72		13,802.72	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,956.00	13,802.72		13,802.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,956.00	13,802.72		13,802.72		
2) Ending Balance, June 30 (E + F1e)			6,681.00	17,527.72		17,527.72		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,681.00	17,527.72		17,527.72		
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								
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	150.00	150.00	141.23	150.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	158.40	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	100.00	100.00	0.00	100.00	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			250.00	250.00	299.63	250.00	0.00	0.0%
TOTAL, REVENUES			250.00	250.00	299.63	250.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%

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)
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
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	16,525.00	16,525.00	1,751.78	16,525.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,525.00	16,525.00	1,751.78	16,525.00	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%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								

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)
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			16,525.00	16,525.00	1,751.78	16,525.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	20,000.00	0.00	20,000.00	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%
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%
Proceeds from SBITAs		8974	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)			20,000.00	20,000.00	0.00	20,000.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	168,500.35	168,500.35	15,838.20	168,500.35	0.00	0.0%
5) TOTAL, REVENUES			168,500.35	168,500.35	15,838.20	168,500.35		
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	190,000.00	190,000.00	95,827.79	190,000.00	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			190,000.00	190,000.00	95,827.79	190,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,499.65)	(21,499.65)	(79,989.59)	(21,499.65)		
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	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,000.00)	(20,000.00)	0.00	(20,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(41,499.65)	(41,499.65)	(79,989.59)	(41,499.65)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	479,036.00	477,797.30		477,797.30	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			479,036.00	477,797.30		477,797.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			479,036.00	477,797.30		477,797.30		
2) Ending Balance, June 30 (E + F1e)			437,536.35	436,297.65		436,297.65		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	437,536.35	436,297.65		436,297.65		
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	165,000.00	165,000.00	9,376.76	165,000.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,500.35	3,500.35	2,917.66	3,500.35	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	3,543.78	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			168,500.35	168,500.35	15,838.20	168,500.35	0.00	0.0%
TOTAL, REVENUES			168,500.35	168,500.35	15,838.20	168,500.35		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	125,000.00	125,000.00	95,827.79	125,000.00	0.00	0.0%
Other Debt Service - Principal		7439	65,000.00	65,000.00	0.00	65,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			190,000.00	190,000.00	95,827.79	190,000.00	0.00	0.0%
TOTAL, EXPENDITURES			190,000.00	190,000.00	95,827.79	190,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

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								
Other Authorized Interfund Transfers Out		7619	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,000.00	20,000.00	0.00	20,000.00	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)			(20,000.00)	(20,000.00)	0.00	(20,000.00)		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,143,918.00	23,143,918.00	6,010,353.72	23,143,918.00	0.00	0.0%
5) TOTAL, REVENUES			23,143,918.00	23,143,918.00	6,010,353.72	23,143,918.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	77,500.00	77,500.00	22,957.30	77,500.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	21,000.00	694.25	21,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	23,066,418.00	25,106,418.00	9,541,766.28	25,106,418.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			23,143,918.00	25,204,918.00	9,565,417.83	25,204,918.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	(2,061,000.00)	(3,555,064.11)	(2,061,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	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 NET POSITION (C + D4)			0.00	(2,061,000.00)	(3,555,064.11)	(2,061,000.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,817,233.00	6,464,079.49		6,464,079.49	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			1,817,233.00	6,464,079.49		6,464,079.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,817,233.00	6,464,079.49		6,464,079.49		
2) Ending Net Position, June 30 (E + F1e)			1,817,233.00	4,403,079.49		4,403,079.49		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	1,817,233.00	4,403,079.49		4,403,079.49		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	72,624.13	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	96,900.77	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	23,123,918.00	23,123,918.00	5,840,828.82	23,123,918.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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			23,143,918.00	23,143,918.00	6,010,353.72	23,143,918.00	0.00	0.0%
TOTAL, REVENUES			23,143,918.00	23,143,918.00	6,010,353.72	23,143,918.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	278.69	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	7.41	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)
Workers' Compensation		3601-3602	0.00	0.00	225.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	225.00	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	77,500.00	77,500.00	22,221.20	77,500.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			77,500.00	77,500.00	22,957.30	77,500.00	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	21,000.00	694.25	21,000.00	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	21,000.00	694.25	21,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	23,066,418.00	25,106,418.00	9,541,766.28	25,106,418.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			23,066,418.00	25,106,418.00	9,541,766.28	25,106,418.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			23,143,918.00	25,204,918.00	9,565,417.83	25,204,918.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(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	2023-24 Projected Totals
Total, Restricted Net Position		0.00

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)	12,705.90	12,705.90	12,172.43	12,726.57	20.67	0.0%
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	
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	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	12,705.90	12,705.90	12,172.43	12,726.57	20.67	0.0%
5. District Funded County Program ADA						
a. County Community Schools	126.88	126.88	107.83	107.83	(19.05)	-15.0%
b. Special Education-Special Day Class	7.52	7.52	8.52	8.52	1.00	13.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	134.40	134.40	116.35	116.35	(18.05)	-13.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	12,840.30	12,840.30	12,288.78	12,842.92	2.62	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	OCTOBER									
A. BEGINNING CASH			90,765,670.05	88,324,599.61	76,230,686.71	72,971,802.92	60,041,138.63	65,783,384.76	103,060,683.69	87,531,199.55
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,703,929.00	3,703,929.00	10,571,500.00	6,667,072.00	8,112,747.71	13,037,516.85	8,112,747.71	8,444,278.25
Property Taxes	8020-8079		2,163,210.06	189,141.25	871,803.25	158,915.56	12,867,403.76	27,691,640.58	4,209,110.66	318,268.57
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	603,724.72	1,792,971.00	144,391.30	1,776,230.51	1,032,216.77	355,683.14
Other State Revenue	8300-8599		117,777.00	178,414.07	249,952.73	1,590,207.90	6,575,974.52	3,960,842.27	48,501.84	59,547.95
Other Local Revenue	8600-8799		1,090,843.09	630,620.79	929,749.38	1,924,716.80	350,246.06	3,103,217.38	2,842,640.48	342,747.31
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			7,075,759.15	4,702,105.11	13,226,730.08	12,133,883.26	28,050,763.35	49,569,447.59	16,245,217.46	9,520,525.22
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,148,900.05	8,174,398.88	8,466,664.00	8,549,965.02	9,032,207.77	85,069.66	17,657,672.90	9,012,572.84
Classified Salaries	2000-2999		(10,551.74)	1,711,276.22	2,171,225.41	2,451,571.57	2,702,249.83	2,587,610.91	2,625,099.30	2,569,043.63
Employee Benefits	3000-3999		(34,694.98)	3,907,210.65	3,725,526.37	3,650,035.53	6,246,295.41	5,264,707.02	7,048,528.94	2,510,526.68
Books and Supplies	4000-4999		193,618.68	1,147,221.43	680,922.54	919,462.36	738,867.69	948,163.08	868,753.82	608,838.78
Services	5000-5999		2,867,477.32	991,173.29	1,595,327.18	2,095,948.54	2,109,095.24	2,311,854.09	2,723,504.01	1,927,923.19
Capital Outlay	6000-6599		0.00	303,748.74	356,087.63	560,818.56	507,594.25	1,979,670.52	703,983.88	2,154,312.72
Other Outgo	7000-7499		79,563.00	79,563.00	581,603.90	288,854.75	517,620.70	511,139.44	449,287.51	501,114.38
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			4,244,312.33	16,314,592.21	17,577,357.03	18,516,656.33	21,853,930.89	13,688,214.72	32,076,830.36	19,284,332.22
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(725,508.27)	(918,498.63)	0.00	0.00	0.00	0.00	1,147.50	0.00	0.00
Accounts Receivable	9200-9299	6,789,961.78	1,695,508.19	300,495.19	1,004,537.17	(61,035.76)	405.92	1,461,033.48	297,131.62	242,649.62
Due From Other Funds	9310	951,912.25	0.00	0.00	0.00	951,912.25	0.00	0.00	0.00	0.00
Stores	9320	77,127.56	4,870.01	13,767.85	(10,749.57)	(38,645.25)	(29,868.30)	13,668.23	(782.00)	(4,741.33)
Prepaid Expenditures	9330	2,575.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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	(444.88)	(4,447.75)	4,544.57
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	(61,804.59)	(74,637.29)	(10,742.90)	(2,842.14)	(5,960.35)	0.00	0.00	0.00
SUBTOTAL		7,096,068.32	720,074.98	239,625.75	983,044.70	849,389.10	(35,422.73)	1,475,404.33	291,901.87	242,452.86
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	9,628,884.61	6,257,593.94	783,532.41	(108,698.46)	261,068.68	419,163.60	79,338.27	(10,226.89)	(80,601.18)
Due To Other Funds	9610	6,808,729.08	0.00	0.00	0.00	6,808,729.08	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	2,636,820.35	0.00	0.00	0.00	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		19,074,434.04	6,257,593.94	783,532.41	(108,698.46)	7,069,797.76	419,163.60	79,338.27	(10,226.89)	(80,601.18)
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	265,001.70	62,480.86	0.00	(327,482.56)	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(11,978,365.72)	(5,272,517.26)	(481,425.80)	1,091,743.16	(6,547,891.22)	(454,586.33)	1,396,066.06	302,128.76	323,054.04
E. NET INCREASE/DECREASE (B - C + D)			(2,441,070.44)	(12,093,912.90)	(3,258,883.79)	(12,930,664.29)	5,742,246.13	37,277,298.93	(15,529,484.14)	(9,440,752.96)
F. ENDING CASH (A + E)			88,324,599.61	76,230,686.71	72,971,802.92	60,041,138.63	65,783,384.76	103,060,683.69	87,531,199.55	78,090,446.59
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	OCTOBER								
A. BEGINNING CASH		78,090,446.59	71,955,178.47	86,102,744.65	85,060,067.03				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	7,164,759.30	8,444,278.25	8,444,278.25	8,153,645.68	0.00	0.00	94,560,682.00	94,560,682.00
Property Taxes	8020-8079	4,432,933.16	20,383,956.69	8,781,750.33	8,421,192.13	0.00	0.00	90,489,326.00	90,489,326.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	7,831.92	361,480.80	636,036.93	14,302,069.59	0.00	0.00	21,012,636.68	21,012,636.68
Other State Revenue	8300-8599	935,585.78	5,939,977.30	1,745,053.57	3,531,287.07	0.00	0.00	24,933,122.00	24,933,122.00
Other Local Revenue	8600-8799	838,860.48	508,396.51	3,035,011.72	0.00	0.00	0.00	15,597,050.00	15,597,050.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	590,697.33	0.00	0.00	590,697.33	590,697.33
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		13,379,970.64	35,638,089.55	22,642,130.80	34,998,891.80	0.00	0.00	247,183,514.01	247,183,514.01
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	8,966,342.22	9,016,749.40	9,133,545.50	2,018,949.76	0.00	0.00	91,263,038.00	91,263,038.00
Classified Salaries	2000-2999	2,649,507.67	2,597,771.53	2,586,254.72	4,949,045.95	0.00	0.00	29,590,105.00	29,590,105.00
Employee Benefits	3000-3999	4,746,003.99	4,857,729.11	4,634,853.93	14,979,336.85	0.00	0.00	61,536,059.50	61,536,059.50
Books and Supplies	4000-4999	587,872.81	705,702.34	3,058,898.95	4,479,330.87	0.00	0.00	14,937,653.35	14,937,653.35
Services	5000-5999	1,425,406.63	1,917,696.40	2,829,673.47	4,578,835.16	0.00	0.00	27,373,914.52	27,373,914.52
Capital Outlay	6000-6599	895,328.76	1,953,121.82	741,513.97	5,040,702.10	0.00	0.00	15,196,882.95	15,196,882.95
Other Outgo	7000-7499	454,918.17	606,358.43	550,903.76	1,062,902.96	0.00	0.00	5,683,830.00	5,683,830.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	3,250,000.00	0.00	0.00	3,250,000.00	3,250,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		19,725,380.25	21,655,129.03	23,535,644.30	40,359,103.65	0.00	0.00	248,831,483.32	248,831,483.32
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	(117,585.07)	0.00	0.00	(1,034,936.20)	
Accounts Receivable	9200-9299	86,856.77	54,201.72	57,011.15	(4,756,382.57)	0.00	0.00	382,412.50	
Due From Other Funds	9310	0.00	0.00	0.00	(932,014.58)	0.00	0.00	19,897.67	
Stores	9320	22,506.70	(36,580.95)	(7,561.68)	37,061.59	0.00	0.00	(37,054.70)	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	(4,413.92)	(322.48)	(1,033.51)	411,188.88	0.00	0.00	405,070.91	
Lease Receivable	9380							0.00	

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	(155,987.27)	
SUBTOTAL		104,949.55	17,298.29	48,415.96	(5,357,731.75)	0.00	0.00	(420,597.09)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(105,191.94)	(147,307.37)	197,580.08	(9,954,435.39)	0.00	0.00	(2,408,184.25)	
Due To Other Funds	9610	0.00	0.00	0.00	(1,916,787.70)	0.00	0.00	4,891,941.38	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	(3,944,255.02)	0.00	0.00	(3,944,255.02)	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(105,191.94)	(147,307.37)	197,580.08	(15,815,478.11)	0.00	0.00	(1,460,497.89)	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		210,141.49	164,605.66	(149,164.12)	10,457,746.36	0.00	0.00	1,039,900.80	
E. NET INCREASE/DECREASE (B - C + D)		(6,135,268.12)	14,147,566.18	(1,042,677.62)	5,097,534.51	0.00	0.00	(608,068.51)	
F. ENDING CASH (A + E)		71,955,178.47	86,102,744.65	85,060,067.03	90,157,601.54				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								90,157,601.54	

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			90,157,601.54	87,765,435.47	75,745,834.98	72,466,667.14	59,052,006.51	64,794,594.25	102,293,625.17	86,525,478.46
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,793,368.21	3,793,368.21	10,826,771.26	6,828,062.58	8,308,647.19	13,352,335.32	8,308,647.19	8,648,183.24
Property Taxes	8020-8079		2,163,210.06	189,141.25	871,803.25	158,915.56	12,867,403.76	27,691,640.58	4,209,110.66	318,268.57
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	203,053.33	603,037.64	48,563.75	597,407.24	347,169.90	119,628.44
Other State Revenue	8300-8599		112,125.29	169,852.60	237,958.36	1,513,899.33	6,260,416.28	3,770,775.17	46,174.40	56,690.45
Other Local Revenue	8600-8799		1,071,921.77	619,682.30	913,622.33	1,891,331.45	344,170.84	3,049,390.24	2,793,333.20	336,802.16
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			7,140,625.33	4,772,044.36	13,053,208.53	10,995,246.56	27,829,201.82	48,461,548.55	15,704,435.35	9,479,572.86
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,160,455.88	8,256,618.33	8,551,823.10	8,635,961.98	9,123,055.20	85,925.30	17,835,276.68	9,103,222.78
Classified Salaries	2000-2999		(10,773.63)	1,747,262.12	2,216,883.44	2,503,124.91	2,759,074.60	2,642,024.98	2,680,301.69	2,623,067.25
Employee Benefits	3000-3999		(35,536.04)	4,001,927.90	3,815,839.29	3,738,518.43	6,397,715.95	5,392,332.23	7,219,396.95	2,571,386.00
Books and Supplies	4000-4999		195,618.21	1,159,068.99	687,954.55	928,957.81	746,498.10	957,954.93	877,725.60	615,126.36
Services	5000-5999		2,605,945.02	900,771.94	1,449,823.12	1,904,784.61	1,916,732.24	2,100,998.19	2,475,103.00	1,752,084.25
Capital Outlay	6000-6599		0.00	102,525.91	120,192.13	189,296.04	171,330.96	668,208.62	237,619.39	727,156.52
Other Outgo	7000-7499		79,563.00	79,563.00	581,603.90	288,854.75	517,620.70	511,139.44	449,287.51	501,114.38
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			3,995,272.44	16,247,738.19	17,424,119.53	18,189,498.53	21,632,027.75	12,358,583.69	31,774,710.82	17,893,157.54
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	(918,498.63)	0.00	0.00	0.00	0.00	1,147.50	0.00	0.00
Accounts Receivable	9200-9299	0.00	1,695,508.19	300,495.19	1,004,537.17	(61,035.76)	405.92	1,461,033.48	297,131.62	242,649.62
Due From Other Funds	9310	0.00	0.00	0.00	0.00	951,912.25	0.00	0.00	0.00	0.00
Stores	9320	0.00	4,870.01	13,767.85	(10,749.57)	(38,645.25)	(29,868.30)	13,668.23	(782.00)	(4,741.33)
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	(61,804.59)	(74,637.29)	(10,742.90)	(2,842.14)	(5,960.35)	(444.88)	(4,447.75)	4,544.57
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		0.00	720,074.98	239,625.75	983,044.70	849,389.10	(35,422.73)	1,475,404.33	291,901.87	242,452.86
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	6,257,593.94	783,532.41	(108,698.46)	261,068.68	419,163.60	79,338.27	(10,226.89)	(80,601.18)
Due To Other Funds	9610	0.00	0.00	0.00	0.00	6,808,729.08	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	0.00	0.00	0.00	0.00	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		0.00	6,257,593.94	783,532.41	(108,698.46)	7,069,797.76	419,163.60	79,338.27	(10,226.89)	(80,601.18)
<u>Nonoperating</u>										
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		0.00	(5,537,518.96)	(543,906.66)	1,091,743.16	(6,220,408.66)	(454,586.33)	1,396,066.06	302,128.76	323,054.04
E. NET INCREASE/DECREASE (B - C + D)			(2,392,166.07)	(12,019,600.49)	(3,279,167.84)	(13,414,660.63)	5,742,587.74	37,499,030.92	(15,768,146.71)	(8,090,530.64)
F. ENDING CASH (A + E)			87,765,435.47	75,745,834.98	72,466,667.14	59,052,006.51	64,794,594.25	102,293,625.17	86,525,478.46	78,434,947.82
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		78,434,947.82	72,864,151.44	87,880,276.36	86,942,117.30				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	7,337,767.59	8,648,183.24	8,648,183.24	8,350,532.73	0.00	0.00	96,844,050.00	96,844,050.00
Property Taxes	8020-8079	4,432,933.16	20,383,956.69	8,781,750.33	8,421,192.13	0.00	0.00	90,489,326.00	90,489,326.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	2,634.14	121,578.39	213,921.03	4,810,276.54	0.00	0.00	7,067,270.40	7,067,270.40
Other State Revenue	8300-8599	890,690.26	5,654,938.37	1,661,314.50	3,361,832.85	0.00	0.00	23,736,667.86	23,736,667.86
Other Local Revenue	8600-8799	824,309.95	499,578.07	2,982,367.64	0.00	0.00	0.00	15,326,509.95	15,326,509.95
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		13,488,335.10	35,308,234.76	22,287,536.74	24,943,834.25	0.00	0.00	233,463,824.21	233,463,824.21
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	9,056,527.16	9,107,441.35	9,225,412.20	2,039,256.70	0.00	0.00	92,180,976.66	92,180,976.66
Classified Salaries	2000-2999	2,705,223.34	2,652,399.26	2,640,640.27	5,053,117.91	0.00	0.00	30,212,346.14	30,212,346.14
Employee Benefits	3000-3999	4,861,054.98	4,975,488.50	4,747,210.46	15,342,460.75	0.00	0.00	63,027,795.40	63,027,795.40
Books and Supplies	4000-4999	593,943.87	712,990.26	3,090,488.74	4,525,589.72	0.00	0.00	15,091,917.14	15,091,917.14
Services	5000-5999	1,295,400.42	1,742,790.20	2,571,589.13	4,161,216.07	0.00	0.00	24,877,238.19	24,877,238.19
Capital Outlay	6000-6599	302,205.03	659,247.50	250,287.12	1,701,414.73	0.00	0.00	5,129,483.95	5,129,483.95
Other Outgo	7000-7499	454,918.17	606,358.43	550,903.76	1,062,902.96	0.00	0.00	5,683,830.00	5,683,830.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	2,650,000.00	0.00	0.00	2,650,000.00	2,650,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		19,269,272.97	20,456,715.50	23,076,531.68	36,535,958.84	0.00	0.00	238,853,587.48	238,853,587.48
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	(117,585.07)	0.00	0.00	(1,034,936.20)	
Accounts Receivable	9200-9299	86,856.77	54,201.72	57,011.15	(6,556,382.57)	0.00	0.00	(1,417,587.50)	
Due From Other Funds	9310	0.00	0.00	0.00	(932,014.58)	0.00	0.00	19,897.67	
Stores	9320	22,506.70	(36,580.95)	(7,561.68)	37,061.59	0.00	0.00	(37,054.70)	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	(4,413.92)	(322.48)	(1,033.51)	411,188.88	0.00	0.00	249,083.64	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		104,949.55	17,298.29	48,415.96	(7,157,731.75)	0.00	0.00	(2,220,597.09)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(105,191.94)	(147,307.37)	197,580.08	(10,954,435.39)	0.00	0.00	(3,408,184.25)	
Due To Other Funds	9610	0.00	0.00	0.00	(1,916,787.70)	0.00	0.00	4,891,941.38	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	(3,944,255.02)	0.00	0.00	(3,944,255.02)	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		(105,191.94)	(147,307.37)	197,580.08	(16,815,478.11)	0.00	0.00	(2,460,497.89)	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		210,141.49	164,605.66	(149,164.12)	9,657,746.36	0.00	0.00	239,900.80	
E. NET INCREASE/DECREASE (B - C + D)		(5,570,796.38)	15,016,124.92	(938,159.06)	(1,934,378.23)	0.00	0.00	(5,149,862.47)	(5,389,763.27)
F. ENDING CASH (A + E)		72,864,151.44	87,880,276.36	86,942,117.30	85,007,739.07				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								85,007,739.07	

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: _____
District Superintendent or Designee

Date: _____

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, 2023

Signed: _____
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: Rami Beshara

Telephone: (714) 870-2830

Title: Director, Fiscal Services

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

First Interim
DISTRICT CERTIFICATION OF INTERIM REPORT
For the Fiscal Year 2023-24

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?		X
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• 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	

First Interim
2023-24 Projected Year Totals
Every Student Succeeds Act Maintenance of Effort
Expenditures

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	248,831,483.32
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	20,444,480.42
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	7,163,533.95
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	3,060,502.00
5. Interfund Transfers Out	All	9300	7600-7629	3,250,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				13,474,035.95
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				214,912,966.95
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				12,288.78
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,488.55
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA

A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	187,510,471.65	15,090.69
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	187,510,471.65	15,090.69
B. Required effort (Line A.2 times 90%)	168,759,424.49	13,581.62
C. Current year expenditures (Line I.E and Line II.B)	214,912,966.95	17,488.55
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.</p>		

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 7,082,294.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 173,503,432.50

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.08%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 9,088,839.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 4,892,095.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	342,716.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	916,359.72
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	15,240,009.72
9. Carry-Forward Adjustment (Part IV, Line F)	(795,074.76)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	14,444,934.96
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	126,711,313.31
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	24,827,783.06
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	26,808,246.78
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,971,069.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	360,000.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,323,572.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	561,783.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	21,543,437.28
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	2,505,116.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	206,612,320.43
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.38%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.99%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	15,240,009.72
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	3,839,334.53
2. Carry-forward adjustment amount deferred from prior year(s), if any	(1,061,984.55)
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.53%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.53%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.49%) times Part III, Line B19); zero if positive	(1,590,149.51)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(1,590,149.51)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	6.61%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-795074.76) is applied to the current year calculation and the remainder (\$-795074.75) is deferred to one or more future years:	6.99%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-530049.84) is applied to the current year calculation and the remainder (\$-1060099.67) is deferred to one or more future years:	7.12%
LEA request for Option 1, Option 2, or Option 3	2
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(795,074.76)

Approved
indirect
cost rate: 9.53%

Highest
rate used
in any
program: 9.49%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,876,695.53	133,954.10	7.14%
01	3182	413,695.00	36,000.00	8.70%
01	3213	700,231.28	11,250.00	1.61%
01	3312	234,433.00	22,250.00	9.49%
01	3550	265,561.00	21,786.00	8.20%
01	4035	418,794.35	39,000.00	9.31%
01	4127	182,164.16	17,000.00	9.33%
01	4203	332,705.00	31,500.00	9.47%
01	6385	89,536.00	8,000.00	8.93%
01	6387	2,202,766.00	208,750.00	9.48%
01	7220	230,093.05	20,000.00	8.69%
01	7810	212,365.00	20,000.00	9.42%
01	8150	6,143,809.00	500,000.00	8.14%
01	9010	156,288.00	4,515.00	2.89%
13	5310	2,245,942.00	112,941.00	5.03%
13	5320	258,824.00	13,731.00	5.31%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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	185,050,008.00	1.23%	187,333,376.00	1.01%	189,232,971.00
2. Federal Revenues	8100-8299	751,561.00	0.00%	751,561.00	0.00%	751,561.00
3. Other State Revenues	8300-8599	4,299,620.00	.82%	4,334,919.48	.71%	4,365,556.80
4. Other Local Revenues	8600-8799	5,036,400.00	(4.63%)	4,803,308.95	1.50%	4,875,193.93
5. Other Financing Sources						
a. Transfers In	8900-8929	590,697.33	(100.00%)	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	(23,073,916.74)	3.50%	(23,881,453.37)	.25%	(23,940,021.91)
6. Total (Sum lines A1 thru A5c)		172,654,369.59	.40%	173,341,712.06	1.12%	175,285,260.82
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				73,134,282.00		75,656,802.55
b. Step & Column Adjustment				716,715.97		1,231,799.21
c. Cost-of-Living Adjustment				1,805,804.58		(1,937,878.67)
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	73,134,282.00	3.45%	75,656,802.55	(.93%)	74,950,723.09
2. Classified Salaries						
a. Base Salaries				20,989,241.00		21,874,462.66
b. Step & Column Adjustment				363,113.86		312,178.27
c. Cost-of-Living Adjustment				522,107.80		(558,974.97)
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,989,241.00	4.22%	21,874,462.66	(1.13%)	21,627,665.96
3. Employee Benefits	3000-3999	39,171,638.50	4.76%	41,037,734.77	1.82%	41,783,068.00
4. Books and Supplies	4000-4999	9,745,750.50	3.02%	10,040,072.16	2.64%	10,305,130.07
5. Services and Other Operating Expenditures	5000-5999	17,094,846.00	.80%	17,231,779.71	2.57%	17,674,974.43
6. Capital Outlay	6000-6999	6,166,141.00	(49.73%)	3,099,641.00	0.00%	3,099,641.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,060,502.00	0.00%	5,060,502.00	0.00%	5,060,502.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,200,677.10)	.06%	(1,201,363.84)	(9.09%)	(1,092,132.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,250,000.00	(18.46%)	2,650,000.00	0.00%	2,650,000.00
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)		173,411,723.90	1.18%	175,449,631.01	.35%	176,059,572.55
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(757,354.31)		(2,107,918.95)		(774,311.73)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		50,590,898.17		49,833,543.86		47,725,624.91
2. Ending Fund Balance (Sum lines C and D1)		49,833,543.86		47,725,624.91		46,951,313.18
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	145,000.00		145,000.00		145,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	24,805,396.00		23,695,267.00		22,972,600.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	7,470,000.00		7,170,000.00		7,160,000.00
2. Unassigned/Unappropriated	9790	17,413,147.86		16,715,357.91		16,673,713.18
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		49,833,543.86		47,725,624.91		46,951,313.18
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,470,000.00		7,170,000.00		7,160,000.00
c. Unassigned/Unappropriated	9790	17,413,147.86		16,715,357.91		16,673,713.18
(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		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 (Sum lines E1a thru E2c)		24,883,147.86		23,885,357.91		23,833,713.18
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.						
See Attached						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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	20,261,075.68	(68.83%)	6,315,709.40	0.00%	6,315,709.40
3. Other State Revenues	8300-8599	20,633,502.00	(5.97%)	19,401,748.38	(14.00%)	16,685,124.02
4. Other Local Revenues	8600-8799	10,560,650.00	(.35%)	10,523,201.00	0.00%	10,523,201.00
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	23,073,916.74	3.50%	23,881,453.37	.25%	23,940,021.91
6. Total (Sum lines A1 thru A5c)		74,529,144.42	(19.33%)	60,122,112.15	(4.42%)	57,464,056.33
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,128,756.00		16,524,174.11
b. Step & Column Adjustment				160,688.77		267,391.11
c. Cost-of-Living Adjustment				404,864.07		(399,660.82)
d. Other Adjustments				(2,170,134.73)		(81,715.46)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,128,756.00	(8.85%)	16,524,174.11	(1.29%)	16,310,188.94
2. Classified Salaries						
a. Base Salaries				8,600,864.00		8,337,883.48
b. Step & Column Adjustment				137,111.76		118,985.17
c. Cost-of-Living Adjustment				197,147.84		(208,876.29)
d. Other Adjustments				(597,240.12)		108,057.12
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,600,864.00	(3.06%)	8,337,883.48	.22%	8,356,049.48
3. Employee Benefits	3000-3999	22,364,421.00	(1.67%)	21,990,060.63	1.03%	22,216,811.81
4. Books and Supplies	4000-4999	5,191,902.85	(2.70%)	5,051,844.98	.96%	5,100,320.31
5. Services and Other Operating Expenditures	5000-5999	10,279,068.52	(25.62%)	7,645,458.48	(1.26%)	7,548,884.52
6. Capital Outlay	6000-6999	9,030,741.95	(77.52%)	2,029,842.95	(49.26%)	1,029,842.95
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	750,000.00	0.00%	750,000.00	0.00%	750,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,074,005.10	.06%	1,074,691.84	(10.16%)	965,460.00
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)		75,419,759.42	(15.93%)	63,403,956.47	(1.78%)	62,277,558.01
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(890,615.00)		(3,281,844.32)		(4,813,501.68)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		27,986,205.78		27,095,590.78		23,813,746.46
2. Ending Fund Balance (Sum lines C and D1)		27,095,590.78		23,813,746.46		19,000,244.78
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	27,095,590.78		23,813,746.46		19,000,244.78
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)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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)		27,095,590.78		23,813,746.46		19,000,244.78
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.						
Other Adjustments are due to expiring One time dollars (ESSER III, ELO funding sources) that are being removed from Salaries and Benefits from 2024-25 onwards.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 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	185,050,008.00	1.23%	187,333,376.00	1.01%	189,232,971.00
2. Federal Revenues	8100-8299	21,012,636.68	(66.37%)	7,067,270.40	0.00%	7,067,270.40
3. Other State Revenues	8300-8599	24,933,122.00	(4.80%)	23,736,667.86	(11.32%)	21,050,680.82
4. Other Local Revenues	8600-8799	15,597,050.00	(1.73%)	15,326,509.95	.47%	15,398,394.93
5. Other Financing Sources						
a. Transfers In	8900-8929	590,697.33	(100.00%)	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)		247,183,514.01	(5.55%)	233,463,824.21	(.31%)	232,749,317.15
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				91,263,038.00		92,180,976.66
b. Step & Column Adjustment				877,404.74		1,499,190.32
c. Cost-of-Living Adjustment				2,210,668.65		(2,337,539.49)
d. Other Adjustments				(2,170,134.73)		(81,715.46)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	91,263,038.00	1.01%	92,180,976.66	(1.00%)	91,260,912.03
2. Classified Salaries						
a. Base Salaries				29,590,105.00		30,212,346.14
b. Step & Column Adjustment				500,225.62		431,163.44
c. Cost-of-Living Adjustment				719,255.64		(767,851.26)
d. Other Adjustments				(597,240.12)		108,057.12
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,590,105.00	2.10%	30,212,346.14	(.76%)	29,983,715.44
3. Employee Benefits	3000-3999	61,536,059.50	2.42%	63,027,795.40	1.54%	63,999,879.81
4. Books and Supplies	4000-4999	14,937,653.35	1.03%	15,091,917.14	2.08%	15,405,450.38
5. Services and Other Operating Expenditures	5000-5999	27,373,914.52	(9.12%)	24,877,238.19	1.39%	25,223,858.95
6. Capital Outlay	6000-6999	15,196,882.95	(66.25%)	5,129,483.95	(19.50%)	4,129,483.95
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,810,502.00	0.00%	5,810,502.00	0.00%	5,810,502.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(126,672.00)	0.00%	(126,672.00)	0.00%	(126,672.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,250,000.00	(18.46%)	2,650,000.00	0.00%	2,650,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		248,831,483.32	(4.01%)	238,853,587.48	(.22%)	238,337,130.56
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,647,969.31)		(5,389,763.27)		(5,587,813.41)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		78,577,103.95		76,929,134.64		71,539,371.37
2. Ending Fund Balance (Sum lines C and D1)		76,929,134.64		71,539,371.37		65,951,557.96
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	145,000.00		145,000.00		145,000.00
b. Restricted	9740	27,095,590.78		23,813,746.46		19,000,244.78
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	24,805,396.00		23,695,267.00		22,972,600.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,470,000.00		7,170,000.00		7,160,000.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	17,413,147.86		16,715,357.91		16,673,713.18
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		76,929,134.64		71,539,371.37		65,951,557.96
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,470,000.00		7,170,000.00		7,160,000.00
c. Unassigned/Unappropriated	9790	17,413,147.86		16,715,357.91		16,673,713.18
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		24,883,147.86		23,885,357.91		23,833,713.18
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.00%		10.00%		10.00%
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		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		12,172.43		12,093.14		12,012.34
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		248,831,483.32		238,853,587.48		238,337,130.56
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)		248,831,483.32		238,853,587.48		238,337,130.56
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)		7,464,944.50		7,165,607.62		7,150,113.92
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)		7,464,944.50		7,165,607.62		7,150,113.92
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

First Interim
2023-24 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	(800.00)	0.00	(126,672.00)				
Other Sources/Uses Detail					590,697.33	3,250,000.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	800.00	0.00	126,672.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,600,000.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	590,697.33		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
2023-24 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					650,000.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					20,000.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	20,000.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

First Interim
2023-24 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	800.00	(800.00)	126,672.00	(126,672.00)	3,860,697.33	3,860,697.33		

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		Projected Year Totals			
	(Form 01CS, Item 1A)		(Form AI, Lines A4 and C4)			
Current Year (2023-24)						
	District Regular	12,705.90	12,726.57			
	Charter School	0.00	0.00			
	Total ADA	12,705.90	12,726.57	.2%	Met	
1st Subsequent Year (2024-25)						
	District Regular	12,394.17	12,449.53			
	Charter School					
	Total ADA	12,394.17	12,449.53	.4%	Met	
2nd Subsequent Year (2025-26)						
	District Regular	12,119.35	12,208.02			
	Charter School					
	Total ADA	12,119.35	12,208.02	.7%	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.

		Enrollment			
Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		(Form 01CS, Item 3B)	CBEDS/Projected		
Current Year (2023-24)					
	District Regular	12,838.00	12,812.00		
	Charter School	0.00			
	Total Enrollment	12,838.00	12,812.00	(.2%)	Met
1st Subsequent Year (2024-25)					
	District Regular	12,688.00	12,662.00		
	Charter School	0.00			
	Total Enrollment	12,688.00	12,662.00	(.2%)	Met
2nd Subsequent Year (2025-26)					
	District Regular	12,538.00	12,512.00		
	Charter School	0.00			
	Total Enrollment	12,538.00	12,512.00	(.2%)	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	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2020-21)			
	District Regular	13,004	13,473
	Charter School		
	Total ADA/Enrollment	13,004	13,473
Second Prior Year (2021-22)			
	District Regular	12,618	13,431
	Charter School		
	Total ADA/Enrollment	12,618	13,431
First Prior Year (2022-23)			
	District Regular	12,359	13,171
	Charter School		
	Total ADA/Enrollment	12,359	13,171
Historical Average Ratio:			94.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.3%

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

DATA ENTRY: Estimated P-2 ADA will be extracted into the first column for the Current Year; enter data in the first column for the subsequent fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years. All other data are extracted.

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2023-24)				
	District Regular	12,172	12,812	
	Charter School	0		
	Total ADA/Enrollment	12,172	12,812	95.0%
1st Subsequent Year (2024-25)				
	District Regular	12,093	12,662	
	Charter School			
	Total ADA/Enrollment	12,093	12,662	95.5%
2nd Subsequent Year (2025-26)				
	District Regular	12,012	12,512	
	Charter School			
	Total ADA/Enrollment	12,012	12,512	96.0%

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Our attendance rates have averaged 96.21% for the first three months of the 2023-24 school year, which is in line with our pre-COVID attendance rates. We are reflecting this upward trajectory of improved attendance rates in our future projections.

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2023-24)	184,446,833.00	183,984,355.00	(.3%)	Met
1st Subsequent Year (2024-25)	187,514,831.00	187,333,376.00	(.1%)	Met
2nd Subsequent Year (2025-26)	189,125,046.00	189,232,971.00	.1%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

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 (2020-21)	110,107,244.35	129,707,587.64	84.9%
Second Prior Year (2021-22)	112,308,134.33	135,523,379.87	82.9%
First Prior Year (2022-23)	121,263,985.66	149,523,360.08	81.1%
	Historical Average Ratio:		83.0%

District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	3%	3%	3%
	80.0% to 86.0%	80.0% to 86.0%	80.0% to 86.0%

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 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	133,295,161.50	170,161,723.90	78.3%	Not Met
1st Subsequent Year (2024-25)	138,568,999.98	172,799,631.01	80.2%	Met
2nd Subsequent Year (2025-26)	138,361,457.05	173,409,572.55	79.8%	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)

Our Unrestricted Salaries and Benefits are being supported in the current and subsequent years with Restricted one time funds in the amounts of \$2.2m from the Arts and Music Instructional Materials Block Grant to support STRS, and \$1.3m from the ELO grant to support Professional Development. Adjusting for these restricted one time dollars would result in the following percentages: 80.39% for 2023-24, 82.22% for 2024-25 and 81.81% for 2025-26.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
----------------------------	---	---	----------------	--

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2023-24)	20,702,791.00	21,012,636.68	1.5%	No
1st Subsequent Year (2024-25)	7,419,542.00	7,067,270.40	-4.7%	No
2nd Subsequent Year (2025-26)	7,419,542.00	7,067,270.40	-4.7%	No

Explanation:

(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2023-24)	16,928,908.00	24,933,122.00	47.3%	Yes
1st Subsequent Year (2024-25)	19,777,054.72	23,736,667.86	20.0%	Yes
2nd Subsequent Year (2025-26)	17,137,483.64	21,050,680.82	22.8%	Yes

Explanation:

(required if Yes)

For 1st Interim, we have recognized the following new revenue in the Other State Revenue category: Additional \$4.2m in Arts & Music Instructional Materials Block Grants (Resource 6762), Proposition 28 revenue of \$2m (Resource 6770), new CCAP grant in the amount of \$800K (Resource 7339).

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2023-24)	14,520,419.00	15,597,050.00	7.4%	Yes
1st Subsequent Year (2024-25)	14,338,446.16	15,326,509.95	6.9%	Yes
2nd Subsequent Year (2025-26)	14,395,954.14	15,398,394.93	7.0%	Yes

Explanation:

(required if Yes)

For 1st Interim, we have increased our projected revenue for the Fiscal year 2023-24 in the Other Local Revenue category by: \$500k in Interest Revenue, and \$500K in Misc. local revenue (including STRS refunds, and donations) as both these line items are tracking much higher than originally projected for the Adopted Budget.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2023-24)	12,442,638.00	14,937,653.35	20.1%	Yes
1st Subsequent Year (2024-25)	12,634,503.67	15,091,917.14	19.5%	Yes
2nd Subsequent Year (2025-26)	12,954,440.27	15,405,450.38	18.9%	Yes

Explanation:

(required if Yes)

For 1st Interim, we have revised the following budgets in the Books & Supplies categories: LCAP Goal 03 Action 4 - Safety Equipment budget was increased by \$1.2m, CCAP grant Books & Supplies, new budget created in the amount of \$800K, Prop 28 Books & Supplies, new budget created in the amount of \$410K, and Title II - teacher Quality, Books & Supplies Budget lines have been increased by \$295K.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2023-24)	27,822,399.00	27,373,914.52	-1.6%	No
1st Subsequent Year (2024-25)	26,188,525.69	24,877,238.19	-5.0%	Yes
2nd Subsequent Year (2025-26)	26,791,567.39	25,223,858.95	-5.9%	Yes

Explanation:

(required if Yes)

In the 1st and 2nd Subsequent years, we have re-adjusted Services and Other Operating expenditure categories primarily in Restricted One time funds, to reflect shifting some of those planned expenditures towards facilities projects in the 6000 Object range.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	52,152,118.00	61,542,808.68	18.0%	Not Met
1st Subsequent Year (2024-25)	41,535,042.88	46,130,448.21	11.1%	Not Met
2nd Subsequent Year (2025-26)	38,952,979.78	43,516,346.15	11.7%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	40,265,037.00	42,311,567.87	5.1%	Not Met
1st Subsequent Year (2024-25)	38,823,029.36	39,969,155.33	3.0%	Met
2nd Subsequent Year (2025-26)	39,746,007.66	40,629,309.33	2.2%	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)

Explanation:

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

For 1st Interim, we have recognized the following new revenue in the Other State Revenue category: Additional \$4.2m in Arts & Music Instructional Materials Block Grants (Resource 6762), Proposition 28 revenue of \$2m (Resource 6770), new CCAP grant in the amount of \$800K (Resource 7339).

Explanation:

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

For 1st Interim, we have increased our projected revenue for the Fiscal year 2023-24 in the Other Local Revenue category by: \$500k in Interest Revenue, and \$500K in Misc. local revenue (including STRS refunds, and donations) as both these line items are tracking much higher than originally projected for the Adopted Budget.

- 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)

For 1st Interim, we have revised the following budgets in the Books & Supplies categories: LCAP Goal 03 Action 4 - Safety Equipment budget was increased by \$1.2m, CCAP grant Books & Supplies, new budget created in the amount of \$800K, Prop 28 Books & Supplies, new budget created in the amount of \$410K, and Title II - teacher Quality, Books & Supplies Budget lines have been increased by \$295K.

Explanation:

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

In the 1st and 2nd Subsequent years, we have re-adjusted Services and Other Operating expenditure categories primarily in Restricted One time funds, to reflect shifting some of those planned expenditures towards facilities projects in the 6000 Object range.

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. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	6,604,284.12	6,610,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		6,610,000.00	

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.0%	10.0%	10.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.3%	3.3%	3.3%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance (Form 011, Section E)	Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2023-24)	(757,354.31)	173,411,723.90	.4%	Met
1st Subsequent Year (2024-25)	(2,107,918.95)	175,449,631.01	1.2%	Met
2nd Subsequent Year (2025-26)	(774,311.73)	176,059,572.55	.4%	Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

--

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	76,929,134.64	Met
1st Subsequent Year (2024-25)	71,539,371.37	Met
2nd Subsequent Year (2025-26)	65,951,557.96	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2023-24)	90,157,601.54	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 \$80,000 (greater of)	0	to 300
4% or \$80,000 (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	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	12,172.43	12,093.14	12,012.34
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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):

b. Special Education Pass-through Funds

(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

Current Year	1st Subsequent Year	2nd Subsequent Year
Projected Year Totals	(2024-25)	(2025-26)
(2023-24)		
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals	Year	
	(2023-24)	(2024-25)	(2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	248,831,483.32	238,853,587.48	238,337,130.56
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)	248,831,483.32	238,853,587.48	238,337,130.56

4. Reserve Standard Percentage Level
5. Reserve Standard - by Percent
(Line B3 times Line B4)
6. Reserve Standard - by Amount
(\$80,000 for districts with 0 to 1,000 ADA, else 0)
7. **District's Reserve Standard**
(Greater of Line B5 or Line B6)

3%	3%	3%
7,464,944.50	7,165,607.62	7,150,113.92
0.00	0.00	0.00
7,464,944.50	7,165,607.62	7,150,113.92

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2023-24)	(2024-25)	(2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	7,470,000.00	7,170,000.00	7,160,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	17,413,147.86	16,715,357.91	16,673,713.18
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	24,883,147.86	23,885,357.91	23,833,713.18
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.00%	10.00%	10.00%
District's Reserve Standard (Section 10B, Line 7):	7,464,944.50	7,165,607.62	7,150,113.92
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

Yes

- 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:

We are planning to use \$2.2m from Restricted onetime funds annually through the 2025-26 school year to support our CALSTRS retirement employer contribution cost. Once the onetime funds are exhausted, we will revert all CALSTRS employer contributions back to the Unrestricted General fund.

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(22,286,784.00)	(23,073,916.74)	3.5%	787,132.74	Met
1st Subsequent Year (2024-25)	(23,514,971.78)	(23,881,453.37)	1.6%	366,481.59	Met
2nd Subsequent Year (2025-26)	(23,477,032.19)	(23,940,021.91)	2.0%	462,989.72	Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	577,112.00	590,697.33	2.4%	13,585.33	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	3,250,000.00	3,250,000.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	2,650,000.00	2,650,000.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	2,650,000.00	2,650,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. MET - Projected contributions 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)

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)

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

Total Annual Payments:	14,475,231	13,532,011	13,425,661	13,829,287
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2 OPEB Liabilities

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

58,356,423.00	63,008,711.00
0.00	0.00
58,356,423.00	63,008,711.00

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, 2022	Jun 30, 2023

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

2,503,268.00	2,068,548.00
2,503,268.00	2,068,548.00
2,503,268.00	2,068,548.00

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

1,807,492.00	1,826,823.00
1,807,492.00	1,826,823.00
1,807,492.00	1,826,823.00

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

1,372,136.00	882,736.00
1,372,136.00	882,736.00
1,372,136.00	882,736.00

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

60	56
60	56
60	56

4. Comments:

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

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

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

Yes

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

No

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

No

- 2 Self-Insurance Liabilities

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

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

0.00	84,105.00
0.00	0.00

- 3 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2023-24)
1st Subsequent Year (2024-25)
2nd Subsequent Year (2025-26)

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

0.00	0.00
0.00	0.00
0.00	0.00

- b. Amount contributed (funded) for self-insurance programs
Current Year (2023-24)
1st Subsequent Year (2024-25)
2nd Subsequent Year (2025-26)

1,266,000.00	1,266,000.00
1,329,300.00	1,329,300.00
1,395,765.00	1,395,765.00

- 4 Comments:

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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	625.4	634.6	634.6	634.6

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

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Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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7. Amount included for any tentative salary schedule increases

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Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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Certificated (Non-management) 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

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

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If Yes, explain the nature of the new costs:

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Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
---------------------------	----------------------------------	----------------------------------

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

Yes

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) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	347.4	387.0	387.0	387.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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
(2023-24)1st Subsequent Year
(2024-25)2nd Subsequent Year
(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2023-24)1st Subsequent Year
(2024-25)2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

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Classified (Non-management) Health and Welfare (H&W) Benefits		Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

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

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

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

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments		Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the interim and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)		Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are savings from attrition included in the interim and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

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

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

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

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

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

Yes

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) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	77.0	76.0	76.0	76.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

1. Are step & column adjustments included in the interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

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S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2.

If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

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

No

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

Yes

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

Yes

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

No

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

No

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

Yes

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

No

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review
