

TO: BOARD OF EDUCATION

FROM: SUPERINTENDENT

DATE: MARCH 12, 2024

SUBJECT: APPROVAL OF SECOND INTERIM BUDGET REPORT

ACTION

ISSUE: Shall the Board approve the 2023-24 Second Interim Budget Report and Budget Adjustments?

BACKGROUND: AB 1200 requires that school districts provide ongoing updates relative to their fiscal integrity. These reports are presented no less than twice each school year following the adoption of the budget. Commonly referred to as “interim budget reports,” the primary purpose is to ensure that the Board of Education is kept abreast of the changing nature of the district finances, and more importantly, to ensure that the district has sufficient financial reserves to complete the current fiscal year as well as two subsequent years. The District budget is presented for Board approval with a positive certification.

The Second Interim Report is prepared midyear and provides the opportunity to adjust the budget for actual enrollment and staffing, along with known changes to any grant funding. All accounts are reviewed at this point in the year with the ability to revise initial budgets based on actual revenue and expenses through January, incorporating trends and projections.

The Second Interim report also reflects a report on our Child Nutrition and Deferred Maintenance Funds.

A comprehensive Executive Summary with full detail is attached to this agenda item. Staff will be on hand to answer questions.

ALTERNATIVES:

1. Approve the Second Interim Budget Report with a positive certification, including budget adjustments as presented.

2. Do not approve the Second Interim Budget Report with a positive certification, including budget adjustments as presented.

RECOMMENDATION: Staff recommends Alternative #1

RATIONALE: Approval of the Second Interim Budget Report is required under AB 1200 and is necessary prior to submission to the County.

Respectfully submitted,
Daniel Stepenosky, Ed.D.
Superintendent

Prepared by:



Ryan Gleason, Ed.D.
Assistant Superintendent
Chief Business Officer

Las Virgenes Unified School District
FISCAL YEAR 2023-24
**SECOND INTERIM
BUDGET**



Second Interim Budget Report | 2023-24

Board of Education

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Superintendent

Dr. Dan Stepenosky

Prepared by:

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Barbara Diaz, Senior Accountant

Special Thanks:

To the entire LVUSD Finance and Accounting Team who contribute to
this report in different ways.

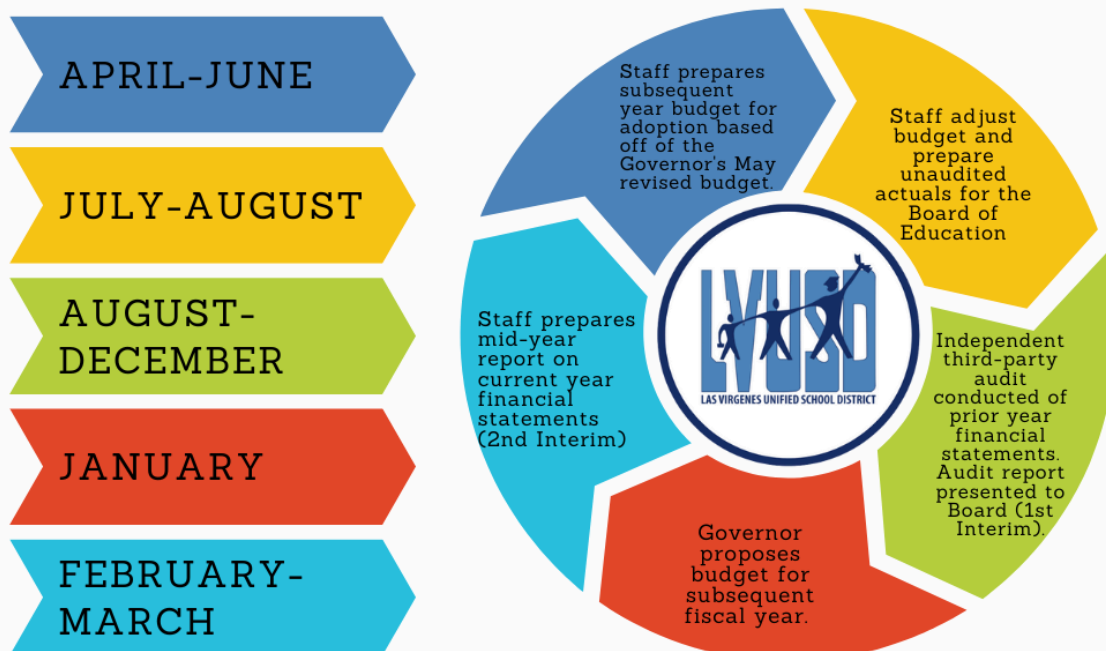
Executive Summary

AB 1200 requires that school districts provide ongoing updates relative to their fiscal integrity. These reports are presented no less than twice each school year following the adoption of the budget. Commonly referred to as “interim budget reports,” the primary purpose is to ensure that the Board of Education is kept abreast of the changing nature of the district finances, and more importantly, to ensure that the district has sufficient financial reserves to complete the current fiscal year as well as two subsequent years. The District budget is presented for Board approval with a positive certification.

The Second Interim Report is prepared midyear and provides the opportunity to adjust the budget for actual enrollment and staffing, along with known changes to any grant funding. All accounts are reviewed at this point in the year with the ability to revise initial budgets based on actual revenue and expenses through January, incorporating trends and projections.

The Second Interim report also reflects adjustments to Child Nutrition, Deferred Maintenance, and Developer Fees to reflect projected costs and revenues in the current year.

LVUSD Budget Cycle



General Fund Revenues and Expenditures

The following charts and schedules reflect the changes to the budget for unrestricted funds since the Multi-year Projections presented with our First Interim Budget in December of 2023.

Revenues

Adjustments reflect overall increased revenues of \$817,718.00 when compared to the First Interim. The increase in revenues is a function of small adjustments to our lottery and mandated costs calculations, coupled with a substantial increase in interest received on cash in the treasury. We have benefited from the high interest rates over the past 12 months.

		2023-24	2023-24	
	Object Code	First Interim	Second Interim	Difference
REVENUES				
LCFF Revenue	8010-8099	\$116,050,308.00	\$115,953,382.00	-\$96,926.00
Federal Revenue	8100-8299	\$0.00	-	\$0.00
Other State Revenue	8300-8599	\$2,785,919.00	\$2,805,550.00	\$19,631.00
Other Local Revenue	8600-8799	\$9,085,921.00	\$9,980,935.00	\$895,014.00
TOTAL REVENUES		\$127,922,148.00	\$128,739,867.00	\$817,719.00

Expenditures

Our expenditures have a relatively modest adjustment from the First Interim Budget. Salary and Benefits adjustments are largely due to filling vacant positions (Classified) and a reduction in sub costs (Certificated). Capital Outlay was largely incurred in other Funds (Fund 14, Deferred Maintenance and Fund 21.1 Measure S). Services/Other Operating costs are a function of new software licenses and adjustments to our campus security needs and contracts.

		2023-24	2023-24	
	Object Code	First Interim	Second Interim	Difference
EXPENDITURES				
Certificated Salaries	1000-1999	\$49,711,485.00	\$49,049,249.00	-\$662,236.00
Classified Salaries	2000-2999	\$15,021,718.00	\$15,244,502.00	\$222,784.00

Employee Benefits	3000-3999	\$25,005,471.00	\$25,313,572.00	\$308,101.00
Books and Supplies	4000-4999	\$2,191,267.00	\$2,390,995.00	\$199,728.00
Services and Other Operating Expenditures	5000-5999	\$12,439,112.00	\$12,576,679.00	\$137,567.00
Capital Outlay	6000-6999	\$300,899.00	\$75,301.00	-\$225,598.00
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$97,160.00	\$97,160.00	\$0.00
Transfers of Indirect Costs	7300-7399	-\$2,029,854.00	-\$2,052,303.00	-\$22,449.00
TOTAL EXPENDITURES		\$102,737,258.00	\$102,695,155.00	-\$42,103

Impact

LVUSD's strategy to increase enrollment will have long-term benefits that are experiencing a lag with the three-year averaging provision of ADA calculations. The increases in enrollment along with the increased attendance rate (outlined more below) should have a positive impact on the deficit. Regardless, our net position remains strong with an ending fund balance significantly exceeding the minimum reserve limit along with Fund 17 being in tact for navigating potential economic uncertainty.

		2023-24	2023-24	
	Object Code	First Interim	Second Interim	Difference
OPERATING SURPLUS (DEFICIT)*		-\$10,215,722.00	-\$9,149,378.00	-\$1,066,344.00
Beginning Fund Balance	9791	\$22,983,988.38	\$22,983,988.38	
Ending Fund Balance		\$12,768,266.38	\$13,834,610.38	
Fund 17 Total		\$14,000,000	\$14,000,000	\$0.00

Like most district's across the state, LVUSD's current budget is dependent on several critical factors. These critical factors will continue to shape the District's budget over the next few years. Each item is significant and will require aggressive responses to manage the impact on our budget.

Multi-year projection factors:

- The community's overwhelming support for Measure E has secured \$2.3M in annual funding for the next six years.

- The state's continued overprojection of anticipated revenues that could lead to the Cost of Living Adjustment going from 0.76% to 0%. The COLA was originally projected at 3.94% for this fiscal year, but was adjusted after the 2022 tax collection deadline in November of 2023.
- The ability of the District to manage changes in enrollment.
- The ability of the District to manage historic challenges in student attendance.
- Impact of one-time funded program funding at the state level.
- Statutory rate fluctuations to state PERS/STRS retirement programs without any new state or federal offset.
- General Fund Savings from Measure S including the conversion to solar and reduced deferred maintenance costs.

Second Interim Multiyear Projection

The uncertainty ahead related to the economy, enrollment, and attendance requires the district to strategically adjust staffing ratios and formulas. Staff will continue to work with Finance Committee in the coming months to adjust our approach to these pending variables as we await the May Revise and the final budget. The current multi-year projection is outlined in the table below in its entirety.

It is important to note that the assumptions used in the Second Interim Report will continue to change over the next few weeks and months as the State works through its proposed 2024-25 budget. We will watch closely how the state will navigate historic declines in tax revenues below forecast.

Assumptions for Multi Year Projections

State Tax Revenues: The Legislative Analyst's Office (LAO) recently updated its projections, indicating a substantial decline in state revenues compared to the figures presented in the Governor's January Budget Proposal. Now forecasting a \$24 billion deficit relative to the Governor's estimates over the next three years, the LAO's figures paint a challenging picture. While the Department of Finance (DOF) hasn't revised its projections for the three-year period, it acknowledges that current revenue collections are already \$6 billion below expectations for the current fiscal year. This update raises concerns about the impact on district budgets for both the present and upcoming fiscal years.

The LAO's budget problem of \$73 billion is \$15 billion more than the Governor's acknowledged deficit of \$58 billion. This disparity underscores the magnitude of the fiscal challenge facing the state. Of particular concern is how these projections affect the Proposition 98 Guarantee and which programs and funding are at risk due to potential lower revenues. This is unsettling

news that could result in more severe cuts to K-12 programs compared to the Governor's January plans.

The LAO's suggestions for mitigating this include abandoning funding for the Cost of Living Adjustment (COLA), reallocating unallocated district funds, and potentially reducing costs in ongoing programs such as school nutrition, ELOP, Transportation and Transitional Kindergarten. As legislative committees delve into evaluating budget proposals and alternatives, the impending April revenue report and May Revision will provide crucial insights.

2nd Interim Multi Year Projection				
		2023-24	2024-25	2025-26
	Object Code	Total Revised Budget	First Subsequent Year	Second Subsequent Year
REVENUES				
LCFF Revenue	8010-8099	\$115,953,382.00	\$111,995,101.00	\$112,143,985.00
Federal Revenue	8100-8299	\$4,645,239.00	\$3,705,769.00	\$3,705,769.00
Other State Revenue	8300-8599	\$22,586,053.00	\$21,592,047.00	\$21,592,047.00
Other Local Revenue	8600-8799	\$11,255,189.00	\$10,516,002.33	\$10,516,002.33
TOTAL REVENUES		\$154,439,863.00	\$147,808,919.33	\$147,957,803.33
EXPENDITURES				
Certificated Salaries	1000-1999	\$64,559,823.00	\$63,532,952.91	\$63,715,121.97
Classified Salaries	2000-2999	\$25,051,897.00	\$26,236,367.46	\$26,239,598.32
Employee Benefits	3000-3999	\$41,895,107.00	\$42,135,660.65	\$42,212,704.33
Books and Supplies	4000-4999	\$5,321,178.00	\$6,126,098.00	\$6,011,503.00
Services and Other Operating Expenditures	5000-5999	\$26,189,214.00	\$26,912,672.00	\$27,289,314.00
Capital Outlay	6000-6999	\$1,046,739.00	\$1,046,739.00	\$1,046,739.00
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$997,160.00	\$997,160.00	\$997,160.00
Transfers of Indirect	7300-7399	-\$71,519.00	-\$71,519.00	-\$71,519.00

Costs				
TOTAL EXPENDITURES		\$164,989,599.00	\$166,916,131.02	\$167,440,621.62
OTHER FINANCING SOURCES/USES		-	-	-
Transfers In and Other Sources	8900-8979	-	\$2,250,000.00	\$12,000,000.00
Transfers Out and Other Uses	7600-7699	\$1,250,000.00	\$400,000.00	\$400,000.00
OPERATING SURPLUS (DEFICIT)*		-\$11,799,736.00	-\$17,257,211.69	-\$7,882,818.29
BEGINNING FUND BALANCE	9791	\$43,224,087.82	\$31,424,351.82	\$14,167,140.13
ENDING FUND BALANCE		\$31,424,351.82	\$14,167,140.13	\$6,284,321.84
RESERVE PERCENTAGE		8.32%	3.81%	3.22%
Fund 17 Total		\$14,000,000.00	\$12,000,000	\$0

Impact of Student Attendance and Enrollment

Like most districts in California, funding is based on a combination of attendance and enrollment. Historic declines in enrollment have plagued districts since the COVID-19 pandemic with approximately TK-12 550,000 students leaving the state since the pandemic. This, coupled with the impact of the pandemic on health, attendance, and attitudes toward the necessity of attending school has led to similar declines in attendance. LVUSD has made great gains in enrollment and attendance this year that will yield a potentially substantial impact. This second interim reflects a very conservative approach to enrollment and attendance until we have more solidified data of 2024-25 enrollment and 2023-24 ADA percentage. This said, below outline the potential fiscal impacts of our efforts.

Attendance: LVUSD's Student Services Department and site leadership teams have made significant efforts to address chronic truancy and low attendance rates that had lingered beyond the COVID-19 pandemic. Outlined below are the current average daily attendance (ADA) rates comparing August-March of 2022-23 to 2023-24. Overall, we have sustained an increase of approximately 1% of ADA over this period. Should this sustain, it would yield an increase in revenues of over \$1,000,000 over the next two fiscal years.

School	23-24 ADA	22-23 ADA	Difference
Chaparral Elementary School	95.45%	94.19%	1.26%
Lupin Hill Elementary School	94.28%	92.21%	2.07%
Round Meadow Elementary	94.58%	93.42%	1.16%
White Oak Elementary School	95.54%	93.83%	1.71%
Sumac Elementary School	94.57%	93.07%	1.50%
Yerba Buena Elementary School	95.50%	93.94%	1.56%
Willow Elementary School	95.51%	93.98%	1.53%
Bay Laurel Elementary School	95.48%	93.94%	1.54%
AE Wright Middle School	95.09%	93.73%	1.36%
Lindero Canyon Middle School	95.01%	93.83%	1.18%
AC Stelle Middle School	95.09%	94.26%	0.83%
Mariposa School of Global Education	94.37%	92.27%	2.10%
Agoura High School	94.23%	94.34%	-0.11%
Calabasas High School	94.47%	94.06%	0.41%
Total	94.81%	93.85%	0.96%

Enrollment: Outlined below are an estimate of our enrollment utilizing data from LVUSD's early enrollment process that launched this fall. Currently, we have 10,242 students who have enrolled or have initiated the enrollment process in LVUSD.

	Projections	Current Enrollment	Difference
AHS	1763	1727	36
CHS	1834	1718	116
AC Stelle	827	761	66
AE Wright	676	636	40
LCMS	815	764	51
LVIS	31	31	0
Bay Laurel	510	484	26
Chaparral	637	596	41
Lupin Hill	478	447	31

Round Meadow	585	494	91
Sumac	356	336	20
White Oak	357	348	9
Willow	516	544	-28
Yerba Buena	372	382	-10
Mariposa	473	377	96
LVIS (K-5)	12	11	1
TOTAL	10242	9656	586

Given that sustaining enrollment (let alone growing) is an anomaly in the state of California, we have established the Second Interim Budget based off of the estimates in the table outlined below. Outlined in green is the shift to anticipated revenues based on a current conservative assumption.

	Second Interim		
Fiscal Year	2024-25	2025-26	2026-27
Enrollment	9557	9460	9289
Revenues	\$111,624,111	\$112,143,985	\$114,148,721
	Enrollment Adjustments		
Fiscal Year	2024-25	2025-26	2026-27
Enrollment	9835 (+278)	9719 (+259)	9549 (+260)
Revenues	\$112,390,112	115,385,286	\$117,464,272
Difference	+\$766,001	+\$3,241,301	+\$3,315,551

If we do indeed hit our 10,000 student watermark we fully shield ourselves from the COLA reduction vs. anticipated revenues at budget adoption. In short, our Principals, Office Managers, Marketing Team, and Ms. Lloyd are making a tremendous difference that will sustain schools and programs in a time where there are significant cuts in surrounding districts. We hope to reflect these higher numbers once we have more data around the time of budget adoption.

	Enrollment Adjustments		
Fiscal Year	2024-25	2025-26	2026-27
Enrollment	10,000 (+443)	9825 (+365)	9702 (+413)
Revenues	\$114,229,157	\$117,271,452	\$118,713,087
Difference	+\$2,234,056	+\$5,127,467	+\$8,784,990

Other Funds:

Outlined below are noteworthy elements from funds other than Fund 01- General Fund.

Fund 13- Child Nutrition: The fund balance continues to grow as a result of strong reimbursement numbers along with Supply Chain Assistance awards of \$250,833 and \$326,657 over the past two years. The excess in revenues will need to be spent down on staffing, training, and capital improvement projects in the aging Child Nutrition facilities over the coming years.

	Fund 13: Child Nutrition
Beginning Fund Balance	\$2,520,743
Revenues YTD	\$1,968,358
Transfer In	\$0
Expenditures + Encumbered	\$1,428,424
Estimated Ending Fund Balance	\$3,060,677

Fund 14- Deferred Maintenance: Fund 14 has been utilized to replace approximately 50% of our vehicle fleet, given the passage of Measure S. Much of our fleet was aging and in disrepair with vehicles approaching 20+ years of age. We will continue to build Fund 14 to handle the Deferred Maintenance needs across the district, but also to ensure we are prepared to handle the maintenance costs of capital improvement projects.

Fund	Fund 14: Deferred Maintenance
Beginning Fund Balance	\$1,882,785
Revenues YTD	\$37,281
Transfer In	\$1,250,000 (GF)
Expenditures + Encumbered	\$1,603,106
Estimated Ending Fund Balance	\$1,566,960

Fund 14- Deferred Maintenance: With the payoff of our COP Debt and the pre-financing of Summer 2023 projects, Developer Fees are being reimbursed from the Bond Fund to support Capital Improvement and Growth.

Fund	Fund 25: Developer Fees
Beginning Fund Balance	\$1,884,014
Revenues YTD	\$639,938
Transfer In	\$3,250,000 (Fd 21.1)
Expenditures + Encumbered	\$813,900
Estimated Ending Fund Balance	\$4,960,052

-- Further expanded budget details can be found on the SACS detailed reports to follow.

Board of Education

Second Interim Budget Report

March 12, 2024



Statewide Fiscal Updates



- **Personal income tax estimated payments: \$4.6 billion below forecast**
 - Corporate tax cash receipts: \$980 million below forecast
 - Breakdown of personal income tax and corporate tax shortfalls
 - Personal income tax cash receipts: \$4.7 billion (6.2%) below fiscal year-to-date forecast of \$76.2 billion
 - While withholding reflects more of a real-time indicator of economic activity than estimated payments, single-month readings can be misleading: calendar changes can affect when payments are recorded, and the timing of stock-based compensation can also affect payments, therefore, withholding should be evaluated over multiple months for longer-term trends.
- **Corporation tax cash receipts: \$3 million below forecast in January**
 - Fiscal year-to-date shortfall: \$980 million (4.6%)
 - Factors contributing to the shortfall: higher corporate refunds, lower estimated payments
- **Sales and use tax cash receipts: \$53 million below forecast in January**
 - Fiscal year-to-date shortfall: \$199 million (1.1%)

Statewide Fiscal Updates



2023-24 Comparison of Actual and Forecast Agency General Fund Revenues (Dollars in Millions)

Revenue Source	JANUARY 2024				2023-24 YEAR-TO-DATE			
	Forecast	Actual	Difference	Percent Difference	Forecast	Actual	Difference	Percent Difference
Personal Income	\$20,386	\$15,387	-\$4,998	-24.5%	\$76,176	\$71,491	-\$4,685	-6.2%
Withholding	9,330	8,320	-1,010	-10.8%	53,905	53,410	-494	-0.9%
Estimated Payments	11,080	7,081	-3,999	-36.1%	20,036	15,418	-4,618	-23.1%
Final Payments	121	216	96	79.6%	8,576	8,942	366	4.3%
Other Payments	793	764	-29	-3.7%	3,945	3,729	-215	-5.5%
Refunds	-563	-711	-149	26.4%	-8,799	-8,608	191	-2.2%
MHSF Transfer	-365	-276	90	-24.5%	-1,365	-1,281	84	-6.2%
Corporation	\$2,232	\$2,229	-\$3	-0.1%	\$21,506	\$20,527	-\$980	-4.6%
Estimated Payments	390	460	70	17.8%	7,022	6,799	-223	-3.2%
PTET Payments	1,849	1,873	24	1.3%	13,814	13,761	-53	-0.4%
Other Payments	325	301	-23	-7.2%	3,313	3,162	-151	-4.6%
Refunds	-332	-405	-74	22.2%	-2,643	-3,195	-552	20.9%
Sales & Use	\$1,860	\$1,807	-\$53	-2.9%	\$18,756	\$18,557	-\$199	-1.1%
Insurance	\$45	\$65	\$20	44.5%	\$1,912	\$1,931	\$19	1.0%
Pooled Money Interest	\$291	\$221	-\$71	-24.3%	\$1,705	\$1,541	-\$164	-9.6%
Alcohol	\$44	\$46	\$2	3.7%	\$267	\$260	-\$7	-2.5%
Tobacco	\$4	\$5	\$1	33.4%	\$29	\$32	\$3	10.8%
Other	\$238	\$385	\$147	61.5%	\$1,116	\$1,247	\$131	11.7%
Total	\$25,100	\$20,144	-\$4,956	-19.7%	\$121,467	\$115,586	-\$5,882	-4.8%

This is an agency cash report and the data may differ from the Controller's report to the extent that cash received by agencies has not yet been reported to the Controller. The personal income total includes Individual Shared Responsibility Penalty transfers. The forecast is from the 2024-25 Governor's Budget.

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Statewide Fiscal Updates



California Industries Payroll Jobs by Biggest Month-Over Change

Major Industries	Month-over Change (Nov. 2023 - Dec. 2023)	Year-over Change (Dec. 2022 - Dec. 2023)	Total Payroll Jobs as of Dec. 2023
Private Education and Health Services	▲ +13,200	▲ +150,600	3,162,900
Government	▲ +8,100	▲ +78,200	2,593,400
Leisure and Hospitality	▲ +7,100	▲ +99,100	2,089,100
Manufacturing	▲ +2,600	▼ -6,600	1,339,500
Other Services	▲ +1,300	▲ +19,600	595,200
Construction	▲ +200	▲ +25,900	946,300
Mining and Logging	▼ -200	▼ -200	19,900
Financial Activities	▼ -1,100	▼ -7,400	841,800
Information	▼ -1,900	▼ -36,000	571,200
Trade, Transp., Utilities	▼ -2,100	▲ +24,000	3,147,900
Professional and Business Services	▼ -3,800	▼ -36,200	2,873,500

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California Labor Force	Month-over Change (Nov. 2023 - Dec. 2023)	Year-over Change (Dec. 2022 - Dec. 2023)
 *Civilian Labor Force (19,356,900)	 -3,600	 +84,500
 Total Civilian Employment (18,373,900)	 -32,700	 -108,200
 Unemployment (983,000)	 +29,200	 +192,700

*Labor force by place of residence, including workers involved in trade disputes

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- **Updated Projections by the Legislative Analyst's Office (LAO):**
 - Indicates a substantial decline in state revenues compared to the Governor's January Budget Proposal.
 - Forecasts a \$24 billion deficit relative to the Governor's estimates over the next three years.
- **Concerns with Budget Architecture**
 - Would "accrue" \$7.1 billion in previous payments to schools (and \$910 million in previous payments to community colleges) to future years.
 - Under this proposal, schools would retain these payments but the state would take the associated costs off its books for several years.
- **Department of Finance (DOF) Acknowledgment:**
 - Current revenue collections are already \$6 billion below expectations for the current fiscal year.
- **Concerns Raised:**
 - Impact on district budgets for both the present and upcoming fiscal years.

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- **Disparity in Budget Projections:**
 - LAO's budget problem of \$73 billion exceeds the Governor's acknowledged deficit of \$58 billion, highlighting the severity of the fiscal challenge facing the state.
- **Impact on Proposition 98 Guarantee and Programs:**
 - Uncertainty about which programs and funding are at risk due to potential lower revenues, raising concerns about more severe cuts to K-12 programs compared to the Governor's January plans.
- **Upcoming Actions and Insights:**
 - Legislative committees will evaluate budget proposals and alternatives.
 - April revenue report and May Revision will provide crucial insights.

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LAO Recommendations



- **Reductions to Unallocated Grants.** We estimate the state has about \$4.5 billion in funding set aside for competitive grants that have not yet been awarded. Rescinding some of these grants would generate one-time savings.
- **Temporary Reductions to Certain Programs.** The state has a few ongoing programs for which districts have significant amounts of unspent carryover funding. The state could temporarily reduce funding for these programs with the expectation that districts would support the underlying activities with unspent local funds.
- **Ongoing Reductions to Certain Programs.** The state has provided significant increases for the Expanded Learning Opportunities Program, State Preschool, school nutrition, school transportation, and transitional kindergarten staffing in recent years. The Legislature could restructure these programs to reduce their costs.
- **Ongoing Reductions to Antiquated Add-Ons.** The state could obtain savings and reduce funding disparities among districts by phasing out funding that it allocates to districts based on programs they operated decades ago.

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- **School Nutrition.** Given recent changes in federal regulations, we recommend the Legislature remove the mandatory participation requirement for schools newly eligible for the federal Community Eligibility Provision option. We also provide several options the Legislature may want to consider for containing future cost growth of the school nutrition program.
- **Educator Workforce.** The Legislature may want to more carefully consider the trade-offs associated with the proposed new authorization for teaching arts in elementary schools. The proposal may make it easier for schools to hire arts teachers, but these teachers may not be as prepared to teach in an elementary and early childhood setting.
- **Attendance Recovery and Instructional Continuity.** Although the Governor's budget does not include any funding associated with these proposed new programs, they likely would result in ongoing cost increases. If the Legislature is interested in implementing these programs, we recommend delaying them for at least one year. We also identify several associated implementation issues for the Legislature to consider.
- **Education Technology.** Instead of providing additional Proposition 98 funding, we recommend the Legislature maximize the use of grantee reserves and carryover funds to offset operational costs of the California College Guidance Initiative and K-12 High Speed Network.

Multi Year Projections



Critical Factors Affecting Projections



- The community's overwhelming support for Measure E **has secured \$2.3M in annual funding** for the next five years.
- The state's continued overprojection of anticipated revenues that could lead to the Cost of Living Adjustment for 2024-25 going **from 0.76% to 0%**. The COLA was originally projected at 3.94% for this fiscal year, but was adjusted after the 2022 tax collection deadline in November of 2023. For the Second Interim, we projected at a COLA at 0.76%.
- The ability of the District to manage changes in enrollment.
- The ability of the District to manage historic challenges in student attendance.
- Impact of one-time funded program funding at the state level.
- Statutory rate fluctuations to state PERS/STRS retirement programs without any new state or federal offset.
- General Fund Savings from Measure S including the conversion to solar and reduced deferred maintenance costs.

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Preparing for the Second Interim



We know for certain the budget assumptions **will change** over the next few weeks and two months.

- Awaiting the May Revise and Final Budget
- Variables of Interest
 - Continued Economic Uncertainty
 - Enrollment and Attendance
 - COLA Funded?
 - Changes to One-Time Programs?
 - Continued Application of Equity Formulas?

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Second Interim: Revenues



		2023-24	2023-24	
	Object Code	First Interim	Second Interim	Difference
REVENUES				
LCFF Revenue	8010-8099	\$116,050,308.00	\$115,953,382.00	-\$96,926.00
Federal Revenue	8100-8299	\$0.00	\$0.00	\$0.00
Other State Revenue	8300-8599	\$2,785,919.00	\$2,805,550.00	\$19,631.00
Other Local Revenue	8600-8799	\$9,085,921.00	\$9,980,935.00	\$895,014.00
TOTAL REVENUES		\$127,922,148.00	\$128,739,867.00	\$817,719.00

- Adjustments reflect overall increased revenues of \$817,719.00 when compared to the First Interim.
- The increase in revenues is a function of small adjustments to our lottery and mandated costs calculations, coupled with a substantial increase in interest received on cash in the treasury. We have benefited from the high interest rates over the past 12 months.

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Second Interim: Expenditures



		2023-24	2023-24	
	Object Code	First Interim	Second Interim	Difference
EXPENDITURES				
Certificated Salaries	1000-1999	\$49,711,485.00	\$49,049,249.00	-\$662,236.00
Classified Salaries	2000-2999	\$15,021,718.00	\$15,244,502.00	\$222,784.00
Employee Benefits	3000-3999	\$25,005,471.00	\$25,313,572.00	\$308,101.00
Books and Supplies	4000-4999	\$2,191,267.00	\$2,390,995.00	\$199,728.00
Services and Other Operating Expenditures	5000-5999	\$12,439,112.00	\$12,576,679.00	\$137,567.00
Capital Outlay	6000-6999	\$300,899.00	\$75,301.00	-\$225,598.00
Other Outgo (excluding Indirect Costs)	7100-7299			
	7400-7499	\$97,160.00	\$97,160.00	\$0.00
Transfers of Indirect Costs	7300-7399	-\$2,029,854.00	-\$2,052,303.00	-\$22,449.00
TOTAL EXPENDITURES		\$102,737,258.00	\$102,695,155.00	-\$42,103

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Second Interim: Expenditures



- Our expenditures have a relatively modest adjustment from the First Interim Budget. Salary and Benefits adjustments are largely due to filling vacant positions (Classified) and a reduction in sub costs (Certificated)
- Capital Outlay was largely incurred in other Funds (Fund 14, Deferred Maintenance and Fund 21.1 Measure S)
- Services/Other Operating costs are a function of new software licenses and adjustments to our campus security needs and contracts.

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Second Interim: Overall Picture



		2023-24	2023-24	
	Object Code	First Interim	Second Interim	Difference
OPERATING SURPLUS (DEFICIT)*		-\$10,215,721.00	-\$9,149,378.00	-\$1,066,343.00
Beginning Fund Balance	9791	\$22,983,988.38	\$22,983,988.38	
Ending Fund Balance		\$12,768,266.38	\$13,834,610.38	
Fund 17 Total		\$14,000,000	\$14,000,000	\$0.00

- LVUSD's strategy to increase enrollment will have long-term benefits that are experiencing a lag with the three-year averaging provision of ADA calculations.
- The increases in enrollment along with the increased attendance rate should have a positive impact on the long-term deficit.
- Our net position remains strong with an ending fund balance significantly exceeding the minimum reserve limit along with Fund 17 being in tact for navigating potential economic uncertainty.

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Multi Year Projection- Revenues



2nd Interim Multi Year Projection				
		2023-24	2024-25	2025-26
	Object Code	Total Revised Budget	First Subsequent Year	Second Subsequent Year
REVENUES				
LCFF Revenue	8010-8099	\$115,953,382.00	\$111,995,101.00	\$112,143,985.00
Federal Revenue	8100-8299	\$4,645,239.00	\$3,705,769.00	\$3,705,769.00
Other State Revenue	8300-8599	\$22,586,053.00	\$21,592,047.00	\$21,592,047.00
Other Local Revenue	8600-8799	\$11,255,189.00	\$10,516,002.33	\$10,516,002.33
TOTAL REVENUES		\$154,439,863.00	\$147,808,919.33	\$147,957,803.33

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Multi Year Projection- Expenditures



EXPENDITURES		2023-24	2024-25	2025-26
Certificated Salaries	1000-1999	\$64,559,823.00	\$63,532,952.91	\$63,715,121.97
Classified Salaries	2000-2999	\$25,051,897.00	\$26,236,367.46	\$26,239,598.32
Employee Benefits	3000-3999	\$41,895,107.00	\$42,135,660.65	\$42,212,704.33
Books and Supplies	4000-4999	\$5,321,178.00	\$6,126,098.00	\$6,011,503.00
Services and Other Operating Expenditures	5000-5999	\$26,189,214.00	\$26,912,672.00	\$27,289,314.00
Capital Outlay	6000-6999	\$1,046,739.00	\$1,046,739.00	\$1,046,739.00
Other Outgo (excluding Indirect Costs)	7100-7299 7400-7499	\$997,160.00	\$997,160.00	\$997,160.00
Transfers of Indirect Costs	7300-7399	-\$71,519.00	-\$71,519.00	-\$71,519.00
TOTAL EXPENDITURES		\$164,989,599.00	\$166,916,131.02	\$167,440,621.62

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Multi Year Projection- Net Position



		2023-24	2024-25	2025-26
Transfers In and Other Sources	8900-8979	-	\$2,250,000.00	\$12,000,000.00
Transfers Out and Other Uses	7600-7699	\$1,250,000.00	\$400,000.00	\$400,000.00
OPERATING SURPLUS (DEFICIT)*		-\$11,799,736.00	-\$17,257,211.69	-\$7,882,818.29
BEGINNING FUND BALANCE	9791	\$43,224,087.82	\$31,424,351.82	\$14,167,140.13
ENDING FUND BALANCE		\$31,424,351.82	\$14,167,140.13	\$6,284,231.84
RESERVE PERCENTAGE		8.32%	3.81%	3.22%
Fund 17 Total		\$14,000,000.00	\$12,000,000	\$0

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Important Factors



Projected Enrollment



	Residents	Matriculating to site	SOC In	SOC Out	IDT In Proj	Total	Current Enrollment	Difference
AHS (9-12)	1,274	315	109	-8	90	1,780	1,727	+53
CHS (9-12)	1,265	429	11	-105	240	1,840	1,718	+122
AC Stelle (6-8)	508	228	12	-62	131	817	761	+56
AE Wright (6-8)	409	120	94	-24	98	697	636	+61
Lindero (6-8)	501	266	25	-33	35	794	764	+30
MARI (6-8)	103			-6		97	78	+19
LVIS (6-8)	20			-1		19	20	-1
TOTAL						6,044	5,704	+340
	Residents	Historical Move In	SOC In	SOC Out	IDT In Proj	Total	Current Enrollment	Difference
BL (TK-5)	411	79	7	-7	24	514	484	+30
CH (TK-5)	481	60	20	0	80	641	596	+45
LH (TK-5)	363	92	2	-6	35	486	447	+39
RM (TK-5)	413	77	18	0	84	592	494	+98
SU (TK-5)	294	20	15	-3	32	358	336	+22
WO (TK-5)	288	51	1	-1	18	357	348	+9
WI (TK-5)	451	61	6	-4	2	516	544	-28
YB(TK-5)	313	41	16	-4	7	373	382	-9
MARI (TK-5)	251	0	51	-3	87	386	299	+87
LVIS (K-5)	11	0			1	12	11	+1
TOTAL						4,235	3,941	294
Projection						10,279		

Attendance Information



School	23-24 ADA	22-23 ADA	Difference
Chaparral Elementary School	95.45%	94.19%	1.26%
Lupin Hill Elementary School	94.28%	92.21%	2.07%
Round Meadow Elementary	94.58%	93.42%	1.16%
White Oak Elementary School	95.54%	93.83%	1.71%
Sumac Elementary School	94.57%	93.07%	1.50%
Yerba Buena Elementary School	95.50%	93.94%	1.56%
Willow Elementary School	95.51%	93.98%	1.53%
Bay Laurel Elementary School	95.48%	93.94%	1.54%
AE Wright Middle School	95.09%	93.73%	1.36%
Lindero Canyon Middle School	95.01%	93.83%	1.18%
AC Stelle Middle School	95.09%	94.26%	0.83%
Mariposa School of Global Education	94.37%	92.27%	2.10%
Agoura High School	94.23%	94.34%	-0.11%
Calabasas High School	94.47%	94.06%	0.41%
Total	94.81%	93.85%	0.96%

Attendance Information



School	Change in ADA Since January
Chaparral Elementary School	0.13%
Lupin Hill Elementary School	0.13%
Round Meadow Elementary	0.55%
White Oak Elementary School	0.37%
Sumac Elementary School	0.04%
Yerba Buena Elementary School	0.43%
Willow Elementary School	0.40%
Bay Laurel Elementary School	0.28%
AE Wright Middle School	0.26%
Lindero Canyon Middle School	0.31%
AC Stelle Middle School	0.47%
Mariposa School of Global Education	-0.03%
Agoura High School	0.29%
Calabasas High School	0.37%
Total	0.31%

Second Interim Estimates vs. AB



	Second Interim		
Fiscal Year	2024-25	2025-26	2026-27
Enrollment	9557	9460	9289
Revenues	\$111,624,111	\$112,143,985	\$114,148,721
	Enrollment Adjustments		
Fiscal Year	2024-25	2025-26	2026-27
Enrollment	9835 (+278)	9719 (+259)	9549 (+260)
Revenues	\$112,390,112	115,385,286	\$117,464,272
Difference	+\$766,001	+\$3,241,301	+\$3,315,551

Second Interim @10,000 Students



	Enrollment Adjustments		
Fiscal Year	2024-25	2025-26	2026-27
Enrollment	10,000	9825	9702
Revenues	\$114,229,157	\$117,271,452	\$118,713,087
Difference	+\$2,234,056	+\$5,127,467	+\$8,784,990

Other Funds



Fund 13, 14, and 25



Fund	Fund 13: Child Nutrition	Fund 14: Deferred Maintenance	Fund 25: Developer Fees
Beginning Fund Balance	\$2,520,743	\$1,882,785	\$1,884,014
Revenues YTD	\$1,968,358	\$37,281	\$639,938
Transfer In	\$0	\$1,250,000 (GF)	\$3,250,000 (Fd 21.1)
Expenditures + Encumbered YTD	\$1,428,424	\$1,603,106	\$813,900
Estimated Ending Fund Balance	\$3,060,677	\$1,566,960	\$4,960,052

- **Fund 13- Child Nutrition:** The fund balance continues to grow as a result of strong reimbursement numbers along with Supply Chain Assistance awards of \$250,833 and \$326,657 over the past two years. The excess in revenues will need to be spent down on staffing, training, and capital improvement projects in the aging Child Nutrition facilities over the coming years.
- **Fund 14- Deferred Maintenance:** Fund 14 has been utilized to replace approximately 50% of our vehicle fleet, given the passage of Measure S. Much of our fleet was aging and in disrepair with vehicles approaching 20+ years of age. We will continue to build Fund 14 to handle the Deferred Maintenance needs across the district, but also to ensure we are prepared to handle the maintenance costs of capital improvement projects.
- **Fund 25- Developer Fees:** With the payoff of our COP Debt and the pre-financing of Summer 2023 projects, Developer Fees are being reimbursed from the Bond Fund to support Capital Improvement and Growth.

Refinancing Opportunity





- Old Bonds Under Consideration to be Refinanced:
 - o \$18,230,000 of Old Measure G Election of 2006 General Obligation Bonds
- Interest Rate Differential:
 - o 4.74% (Old Bonds) to Estimated 2.87% (New Bonds)
- Next Optional Call Date: August 1, 2024 and Any Date Thereafter
- Range of Estimated Savings to Local Taxpayers: \$1,400,000 to \$1,650,000
- No Extension of Term / All Savings for the Benefit of Local Taxpayers

Savings to Taxpayers



1	2	3	4
Tax Year	Old Bonds Debt Service	New Bonds Estimated Debt Service	Estimated Savings To Taxpayers
2023-2024	\$429,850	\$429,850	\$0
2024-2025	\$2,754,700	\$2,548,500	\$206,200
2025-2026	\$2,874,950	\$2,673,250	\$201,700
2026-2027	\$2,999,450	\$2,797,500	\$201,950
2027-2028	\$3,132,450	\$2,930,750	\$201,700
2028-2029	\$3,264,750	\$3,062,000	\$202,750
2029-2030	\$3,414,750	\$3,210,750	\$204,000
2030-2031	\$3,575,250	\$3,370,500	\$204,750
Total	\$22,446,150	\$21,023,100	\$1,423,050

Estimated Total Savings to District Taxpayers

(Net of All Fees):

\$1,423,050

Review of District's History of Refinance



	Old Bonds Refinanced	Savings Taxpayers
Stage 1: May 19, 2011	\$5,300,000	\$185,693
Stage 2: January 10, 2013	\$8,650,000	\$359,437
Stage 3: October 29, 2014	\$29,020,000	\$3,915,672
Stage 4: December 6, 2016	\$39,000,000	\$6,703,820
Stage 5: Summer 2024	\$18,230,000 (Est.)	\$1,423,050 (Est.)
Estimated Total	\$100,200,000	\$12,587,672

Next Important Steps



- **April 12** – Finance Committee
- **May, TBA** – Governor announces 23-45 Budget Revision
- **May 3rd**– Finance Committee
- **Late May** – Budget Workshops
- **June 4th** – Public Hearing, 22-23 LVUSD Budget Report and LCAP
- **June 7th** – Finance Committee
- **June 18th** – Adoption, 23-24 LVUSD Budget Report and LCAP
- **June 30** – Governor's Deadline, Signed Budget

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: March 12, 2024

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: Dr. Ryan Gleason

Telephone: 818-878-5206

Title: Asst. Superintendent - Chief Business Officer

E-mail: rgleason@lv.usd.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 first interim.	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 first interim.	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 first interim.	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 first interim.		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 first interim.	X	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim 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 first interim that may impact the budget?	X	

Second 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 first interim 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 first interim 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 first interim 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 first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second 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 first interim, 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	

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	115,192,388.00	116,050,308.00	66,416,791.36	115,953,382.00	(96,926.00)	-0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,881,659.00	2,785,919.00	1,672,775.88	2,805,550.00	19,631.00	0.7%
4) Other Local Revenue		8600-8799	9,010,921.00	9,085,921.00	6,189,185.54	9,980,935.00	895,014.00	9.9%
5) TOTAL, REVENUES			127,084,968.00	127,922,148.00	74,278,752.78	128,739,867.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	46,586,871.00	49,711,485.00	25,831,623.60	49,049,249.00	662,236.00	1.3%
2) Classified Salaries		2000-2999	14,759,968.00	15,021,718.00	7,389,304.28	15,244,502.00	(222,784.00)	-1.5%
3) Employee Benefits		3000-3999	24,588,093.00	25,005,471.00	12,633,710.97	25,313,572.00	(308,101.00)	-1.2%
4) Books and Supplies		4000-4999	2,621,222.00	2,191,267.00	820,840.94	2,390,995.00	(199,728.00)	-9.1%
5) Services and Other Operating Expenditures		5000-5999	12,009,988.00	12,439,112.00	5,906,401.79	12,576,679.00	(137,567.00)	-1.1%
6) Capital Outlay		6000-6999	352,908.00	300,899.00	20,680.00	75,301.00	225,598.00	75.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	97,160.00	97,160.00	56,131.00	97,160.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,117,179.00)	(2,029,854.00)	(13,500.00)	(2,052,303.00)	22,449.00	-1.1%
9) TOTAL, EXPENDITURES			98,899,031.00	102,737,258.00	52,645,192.58	102,695,155.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			28,185,937.00	25,184,890.00	21,633,560.20	26,044,712.00		
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	(32,804,400.00)	(35,400,612.00)	0.00	(35,194,090.00)	206,522.00	-0.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(32,804,400.00)	(35,400,612.00)	0.00	(35,194,090.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,618,463.00)	(10,215,722.00)	21,633,560.20	(9,149,378.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,983,988.38	22,983,988.38		22,983,988.38	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)			22,983,988.38	22,983,988.38		22,983,988.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,983,988.38	22,983,988.38		22,983,988.38		
2) Ending Balance, June 30 (E + F1e)			18,365,525.38	12,768,266.38		13,834,610.38		
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	18,365,525.38	12,768,266.38		13,834,610.38		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	46,772,957.00	47,580,526.00	29,638,907.00	46,897,516.00	(683,010.00)	-1.4%
Education Protection Account State Aid - Current Year		8012	4,775,720.00	2,899,383.00	1,016,157.00	1,944,073.00	(955,310.00)	-32.9%
State Aid - Prior Years		8019	0.00	0.00	2,120,182.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	235,702.00	237,451.00	105,044.09	237,451.00	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	152.00	152.00	0.00	152.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	51,462,939.00	52,806,376.00	29,179,746.48	55,766,269.00	2,959,893.00	5.6%
Unsecured Roll Taxes		8042	1,610,155.00	1,610,155.00	1,686,783.64	1,610,155.00	0.00	0.0%
Prior Years' Taxes		8043	2,665,337.00	2,439,939.00	1,828,997.62	2,033,029.00	(406,910.00)	-16.7%
Supplemental Taxes		8044	926,700.00	824,254.00	369,715.37	840,739.00	16,485.00	2.0%
Education Revenue Augmentation Fund (ERAF)		8045	6,742,726.00	7,652,072.00	314,667.44	6,164,237.00	(1,487,835.00)	-19.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	156,069.32	459,761.00	459,761.00	New
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	521.40	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			115,192,388.00	116,050,308.00	66,416,791.36	115,953,382.00	(96,926.00)	-0.1%
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			115,192,388.00	116,050,308.00	66,416,791.36	115,953,382.00	(96,926.00)	-0.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
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	445,125.00	445,125.00	457,965.00	457,965.00	12,840.00	2.9%
Lottery - Unrestricted and Instructional Materials		8560	1,614,536.00	1,667,159.00	883,392.88	1,673,950.00	6,791.00	0.4%
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	821,998.00	673,635.00	331,418.00	673,635.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,881,659.00	2,785,919.00	1,672,775.88	2,805,550.00	19,631.00	0.7%
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	2,292,000.00	2,292,000.00	1,224,555.42	2,292,000.00	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	4,320.00	4,320.00	0.00	4,320.00	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	2,060,000.00	2,060,000.00	1,274,769.74	2,090,816.00	30,816.00	1.5%
Interest		8660	296,280.00	296,280.00	369,593.15	1,108,780.00	812,500.00	274.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	150,000.00	150,000.00	12,500.00	150,000.00	0.00	0.0%
Transportation Fees From Individuals		8675	325,000.00	400,000.00	374,087.85	400,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	3,883,321.00	3,883,321.00	2,933,679.38	3,935,019.00	51,698.00	1.3%
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			9,010,921.00	9,085,921.00	6,189,185.54	9,980,935.00	895,014.00	9.9%
TOTAL, REVENUES			127,084,968.00	127,922,148.00	74,278,752.78	128,739,867.00	817,719.00	0.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	39,185,266.00	41,722,961.00	21,572,257.11	41,137,733.00	585,228.00	1.4%
Certificated Pupil Support Salaries		1200	2,348,176.00	2,933,802.00	1,413,843.15	2,976,455.00	(42,653.00)	-1.5%
Certificated Supervisors' and Administrators' Salaries		1300	4,915,983.00	4,906,850.00	2,833,295.80	4,787,555.00	119,295.00	2.4%
Other Certificated Salaries		1900	137,446.00	147,872.00	12,227.54	147,506.00	366.00	0.2%
TOTAL, CERTIFICATED SALARIES			46,586,871.00	49,711,485.00	25,831,623.60	49,049,249.00	662,236.00	1.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,229,321.00	1,379,965.00	576,007.52	1,365,297.00	14,668.00	1.1%
Classified Support Salaries		2200	4,110,120.00	4,267,609.00	2,150,085.71	4,491,754.00	(224,145.00)	-5.3%
Classified Supervisors' and Administrators' Salaries		2300	1,303,338.00	1,350,481.00	738,766.56	1,337,389.00	13,092.00	1.0%
Clerical, Technical and Office Salaries		2400	4,722,587.00	4,611,491.00	2,348,636.34	4,552,585.00	58,906.00	1.3%
Other Classified Salaries		2900	3,394,602.00	3,412,172.00	1,575,808.15	3,497,477.00	(85,305.00)	-2.5%
TOTAL, CLASSIFIED SALARIES			14,759,968.00	15,021,718.00	7,389,304.28	15,244,502.00	(222,784.00)	-1.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,751,615.00	9,278,607.00	4,917,740.52	9,192,412.00	86,195.00	0.9%
PERS		3201-3202	3,541,867.00	3,692,654.00	1,729,629.90	3,750,106.00	(57,452.00)	-1.6%
OASDI/Medicare/Alternative		3301-3302	1,805,285.00	1,874,011.00	923,147.04	1,900,516.00	(26,505.00)	-1.4%
Health and Welfare Benefits		3401-3402	6,396,930.00	6,325,653.00	3,202,578.77	6,631,795.00	(306,142.00)	-4.8%
Unemployment Insurance		3501-3502	304,919.00	32,182.00	16,130.16	32,209.00	(27.00)	-0.1%
Workers' Compensation		3601-3602	2,729,300.00	2,747,856.00	1,434,405.61	2,749,611.00	(1,755.00)	-0.1%
OPEB, Allocated		3701-3702	691,406.00	691,406.00	342,004.18	691,406.00	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	366,771.00	363,102.00	68,074.79	365,517.00	(2,415.00)	-0.7%
TOTAL, EMPLOYEE BENEFITS			24,588,093.00	25,005,471.00	12,633,710.97	25,313,572.00	(308,101.00)	-1.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	475,000.00	25,000.00	0.00	25,000.00	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	1,820,359.00	1,826,815.00	523,796.65	1,849,781.00	(22,966.00)	-1.3%
Noncapitalized Equipment		4400	325,863.00	339,452.00	297,044.29	516,214.00	(176,762.00)	-52.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,621,222.00	2,191,267.00	820,840.94	2,390,995.00	(199,728.00)	-9.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,388,800.00	1,422,251.00	532,660.94	1,422,256.00	(5.00)	0.0%
Travel and Conferences		5200	236,893.00	228,492.00	101,497.06	225,457.00	3,035.00	1.3%
Dues and Memberships		5300	118,364.00	105,584.00	27,359.83	105,669.00	(85.00)	-0.1%
Insurance		5400-5450	1,333,934.00	1,333,934.00	1,249,808.00	1,333,934.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,327,919.00	3,327,919.00	1,711,626.01	3,327,919.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	229,496.00	218,383.00	78,130.52	233,116.00	(14,733.00)	-6.7%
Transfers of Direct Costs		5710	226,061.00	196,651.00	0.00	212,723.00	(16,072.00)	-8.2%
Transfers of Direct Costs - Interfund		5750	(20,700.00)	(20,700.00)	0.00	(20,700.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,023,693.00	5,480,970.00	2,103,491.71	5,589,291.00	(108,321.00)	-2.0%
Communications		5900	145,528.00	145,628.00	101,827.72	147,014.00	(1,386.00)	-1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,009,988.00	12,439,112.00	5,906,401.79	12,576,679.00	(137,567.00)	-1.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	23,368.00	23,368.00	20,680.00	20,680.00	2,688.00	11.5%
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	329,540.00	277,531.00	0.00	54,621.00	222,910.00	80.3%
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			352,908.00	300,899.00	20,680.00	75,301.00	225,598.00	75.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	97,160.00	97,160.00	56,131.00	97,160.00	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						

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To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			97,160.00	97,160.00	56,131.00	97,160.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,045,660.00)	(1,958,335.00)	0.00	(1,980,784.00)	22,449.00	-1.1%
Transfers of Indirect Costs - Interfund		7350	(71,519.00)	(71,519.00)	(13,500.00)	(71,519.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,117,179.00)	(2,029,854.00)	(13,500.00)	(2,052,303.00)	22,449.00	-1.1%
TOTAL, EXPENDITURES			98,899,031.00	102,737,258.00	52,645,192.58	102,695,155.00	42,103.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
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	(32,804,400.00)	(35,400,612.00)	0.00	(35,194,090.00)	206,522.00	-0.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(32,804,400.00)	(35,400,612.00)	0.00	(35,194,090.00)	206,522.00	-0.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(32,804,400.00)	(35,400,612.00)	0.00	(35,194,090.00)	206,522.00	-0.6%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,645,715.00	4,478,351.00	(4,425,296.46)	4,645,239.00	166,888.00	3.7%
3) Other State Revenue		8300-8599	19,732,586.00	19,891,513.00	5,780,488.94	19,780,503.00	(111,010.00)	-0.6%
4) Other Local Revenue		8600-8799	1,155,504.00	1,155,504.00	813,239.82	1,274,254.00	118,750.00	10.3%
5) TOTAL, REVENUES			25,533,805.00	25,525,368.00	2,168,432.30	25,699,996.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	16,283,082.00	15,620,472.00	8,380,218.72	15,510,574.00	109,898.00	0.7%
2) Classified Salaries		2000-2999	9,742,210.00	9,968,057.00	4,633,564.50	9,807,395.00	160,662.00	1.6%
3) Employee Benefits		3000-3999	16,660,871.00	16,534,491.00	5,217,824.28	16,581,535.00	(47,044.00)	-0.3%
4) Books and Supplies		4000-4999	3,776,737.00	3,939,469.00	1,083,411.51	2,930,183.00	1,009,286.00	25.6%
5) Services and Other Operating Expenditures		5000-5999	12,989,618.00	13,951,407.00	4,194,507.08	13,612,535.00	338,872.00	2.4%
6) Capital Outlay		6000-6999	466,118.00	718,039.00	456,372.91	971,438.00	(253,399.00)	-35.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	900,000.00	900,000.00	(11,345.80)	900,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,045,660.00	1,958,335.00	0.00	1,980,784.00	(22,449.00)	-1.1%
9) TOTAL, EXPENDITURES			62,864,296.00	63,590,270.00	23,954,553.20	62,294,444.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(37,330,491.00)	(38,064,902.00)	(21,786,120.90)	(36,594,448.00)		
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	1,250,000.00	1,250,000.00	0.00	1,250,000.00	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	32,804,400.00	35,400,612.00	0.00	35,194,090.00	(206,522.00)	-0.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			31,554,400.00	34,150,612.00	0.00	33,944,090.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,776,091.00)	(3,914,290.00)	(21,786,120.90)	(2,650,358.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,240,099.44	20,240,099.44		20,240,099.44	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)			20,240,099.44	20,240,099.44		20,240,099.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,240,099.44	20,240,099.44		20,240,099.44		
2) Ending Balance, June 30 (E + F1e)			14,464,008.44	16,325,809.44		17,589,741.44		
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	14,578,811.64	16,468,383.44		17,589,742.18		
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	(114,803.20)	(142,574.00)		(.74)		
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	2,126,277.00	2,126,277.00	(4,263,353.00)	2,300,929.00	174,652.00	8.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	161,574.00	161,574.00	(678,588.38)	132,817.00	(28,757.00)	-17.8%
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	788,951.00	766,638.00	351,156.00	787,631.00	20,993.00	2.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	296,854.00	182,922.00	2,532.57	182,922.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	55,419.00	53,503.00	12,625.00	53,503.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	87,619.00	97,967.00	13,314.67	97,967.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,129,021.00	1,089,470.00	137,016.68	1,089,470.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,645,715.00	4,478,351.00	(4,425,296.46)	4,645,239.00	166,888.00	3.7%
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	7,780,004.00	7,780,004.00	3,941,448.00	7,780,004.00	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	638,140.00	678,166.00	147,966.68	680,928.00	2,762.00	0.4%
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 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	619,660.00	622,638.00	(61,966.00)	622,638.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	92,716.00	92,716.00	(11,589.47)	0.00	(92,716.00)	-100.0%
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	10,602,066.00	10,717,989.00	1,764,629.73	10,696,933.00	(21,056.00)	-0.2%
TOTAL, OTHER STATE REVENUE			19,732,586.00	19,891,513.00	5,780,488.94	19,780,503.00	(111,010.00)	-0.6%
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	500,000.00	500,000.00	314,405.32	550,000.00	50,000.00	10.0%
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	78,861.00	78,861.00	69,692.60	78,861.00	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	576,643.00	576,643.00	429,141.90	645,393.00	68,750.00	11.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,155,504.00	1,155,504.00	813,239.82	1,274,254.00	118,750.00	10.3%
TOTAL, REVENUES			25,533,805.00	25,525,368.00	2,168,432.30	25,699,996.00	174,628.00	0.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	11,718,272.00	11,628,914.00	6,113,840.83	11,397,165.00	231,749.00	2.0%
Certificated Pupil Support Salaries		1200	3,278,547.00	2,647,969.00	1,504,540.63	2,670,424.00	(22,455.00)	-0.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,242,674.00	1,333,688.00	724,598.92	1,353,373.00	(19,685.00)	-1.5%
Other Certificated Salaries		1900	43,589.00	9,901.00	37,238.34	89,612.00	(79,711.00)	-805.1%
TOTAL, CERTIFICATED SALARIES			16,283,082.00	15,620,472.00	8,380,218.72	15,510,574.00	109,898.00	0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,164,623.00	5,698,605.00	2,354,990.27	5,623,195.00	75,410.00	1.3%
Classified Support Salaries		2200	2,887,112.00	2,599,048.00	1,370,217.12	2,512,095.00	86,953.00	3.3%
Classified Supervisors' and Administrators' Salaries		2300	268,374.00	191,147.00	115,205.82	199,474.00	(8,327.00)	-4.4%
Clerical, Technical and Office Salaries		2400	295,399.00	399,936.00	174,755.05	349,839.00	50,097.00	12.5%
Other Classified Salaries		2900	1,126,702.00	1,079,321.00	618,396.24	1,122,792.00	(43,471.00)	-4.0%
TOTAL, CLASSIFIED SALARIES			9,742,210.00	9,968,057.00	4,633,564.50	9,807,395.00	160,662.00	1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,608,261.00	8,482,947.00	1,497,823.31	8,443,367.00	39,580.00	0.5%
PERS		3201-3202	2,644,788.00	2,786,073.00	1,237,729.35	2,715,175.00	70,898.00	2.5%
OASDI/Medicare/Alternative		3301-3302	1,002,303.00	1,034,647.00	472,955.61	1,011,855.00	22,792.00	2.2%
Health and Welfare Benefits		3401-3402	3,069,112.00	3,069,000.00	1,426,433.44	3,259,022.00	(190,022.00)	-6.2%
Unemployment Insurance		3501-3502	127,509.00	12,912.00	6,215.00	12,699.00	213.00	1.6%
Workers' Compensation		3601-3602	1,153,638.00	1,101,231.00	552,628.22	1,082,211.00	19,020.00	1.7%
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	55,260.00	47,681.00	24,039.35	57,206.00	(9,525.00)	-20.0%
TOTAL, EMPLOYEE BENEFITS			16,660,871.00	16,534,491.00	5,217,824.28	16,581,535.00	(47,044.00)	-0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,209,499.00	1,194,499.00	89,628.54	214,500.00	979,999.00	82.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,351,464.00	2,457,946.00	884,382.27	2,122,283.00	335,663.00	13.7%
Noncapitalized Equipment		4400	215,774.00	287,024.00	109,400.70	593,400.00	(306,376.00)	-106.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,776,737.00	3,939,469.00	1,083,411.51	2,930,183.00	1,009,286.00	25.6%

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	1,370,824.00	1,290,824.00	458,723.79	1,790,824.00	(500,000.00)	-38.7%
Travel and Conferences		5200	150,152.00	161,645.00	58,341.49	168,350.00	(6,705.00)	-4.1%
Dues and Memberships		5300	4,370.00	4,370.00	65.00	4,370.00	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	672,284.00	630,999.00	148,982.16	638,136.00	(7,137.00)	-1.1%
Transfers of Direct Costs		5710	(226,061.00)	(196,651.00)	0.00	(212,723.00)	16,072.00	-8.2%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,989,129.00	12,031,300.00	3,510,201.14	11,194,658.00	836,642.00	7.0%
Communications		5900	28,920.00	28,920.00	18,193.50	28,920.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,989,618.00	13,951,407.00	4,194,507.08	13,612,535.00	338,872.00	2.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	92,976.00	92,976.00	66,298.21	89,314.00	3,662.00	3.9%
Buildings and Improvements of Buildings		6200	120,230.00	120,230.00	350,135.18	585,460.00	(465,230.00)	-387.0%
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	252,912.00	504,833.00	39,939.52	296,664.00	208,169.00	41.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			466,118.00	718,039.00	456,372.91	971,438.00	(253,399.00)	-35.3%
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	900,000.00	900,000.00	(11,345.80)	900,000.00	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)			900,000.00	900,000.00	(11,345.80)	900,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,045,660.00	1,958,335.00	0.00	1,980,784.00	(22,449.00)	-1.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,045,660.00	1,958,335.00	0.00	1,980,784.00	(22,449.00)	-1.1%
TOTAL, EXPENDITURES			62,864,296.00	63,590,270.00	23,954,553.20	62,294,444.00	1,295,826.00	2.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
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	1,250,000.00	1,250,000.00	0.00	1,250,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,250,000.00	1,250,000.00	0.00	1,250,000.00	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	32,804,400.00	35,400,612.00	0.00	35,194,090.00	(206,522.00)	-0.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			32,804,400.00	35,400,612.00	0.00	35,194,090.00	(206,522.00)	-0.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			31,554,400.00	34,150,612.00	0.00	33,944,090.00	206,522.00	0.6%

2023-24 Second 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)
A. REVENUES								
1) LCFF Sources		8010-8099	115,192,388.00	116,050,308.00	66,416,791.36	115,953,382.00	(96,926.00)	-0.1%
2) Federal Revenue		8100-8299	4,645,715.00	4,478,351.00	(4,425,296.46)	4,645,239.00	166,888.00	3.7%
3) Other State Revenue		8300-8599	22,614,245.00	22,677,432.00	7,453,264.82	22,586,053.00	(91,379.00)	-0.4%
4) Other Local Revenue		8600-8799	10,166,425.00	10,241,425.00	7,002,425.36	11,255,189.00	1,013,764.00	9.9%
5) TOTAL, REVENUES			152,618,773.00	153,447,516.00	76,447,185.08	154,439,863.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	62,869,953.00	65,331,957.00	34,211,842.32	64,559,823.00	772,134.00	1.2%
2) Classified Salaries		2000-2999	24,502,178.00	24,989,775.00	12,022,868.78	25,051,897.00	(62,122.00)	-0.2%
3) Employee Benefits		3000-3999	41,248,964.00	41,539,962.00	17,851,535.25	41,895,107.00	(355,145.00)	-0.9%
4) Books and Supplies		4000-4999	6,397,959.00	6,130,736.00	1,904,252.45	5,321,178.00	809,558.00	13.2%
5) Services and Other Operating Expenditures		5000-5999	24,999,606.00	26,390,519.00	10,100,908.87	26,189,214.00	201,305.00	0.8%
6) Capital Outlay		6000-6999	819,026.00	1,018,938.00	477,052.91	1,046,739.00	(27,801.00)	-2.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	997,160.00	997,160.00	44,785.20	997,160.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(71,519.00)	(71,519.00)	(13,500.00)	(71,519.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			161,763,327.00	166,327,528.00	76,599,745.78	164,989,599.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,144,554.00)	(12,880,012.00)	(152,560.70)	(10,549,736.00)		
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	1,250,000.00	1,250,000.00	0.00	1,250,000.00	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			(1,250,000.00)	(1,250,000.00)	0.00	(1,250,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,394,554.00)	(14,130,012.00)	(152,560.70)	(11,799,736.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	43,224,087.82	43,224,087.82		43,224,087.82	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)			43,224,087.82	43,224,087.82		43,224,087.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,224,087.82	43,224,087.82		43,224,087.82		
2) Ending Balance, June 30 (E + F1e)			32,829,533.82	29,094,075.82		31,424,351.82		
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		

2023-24 Second 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	14,578,811.64	16,468,383.44		17,589,742.18		
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	18,250,722.18	12,625,692.38		13,834,609.64		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	46,772,957.00	47,580,526.00	29,638,907.00	46,897,516.00	(683,010.00)	-1.4%
Education Protection Account State Aid - Current Year		8012	4,775,720.00	2,899,383.00	1,016,157.00	1,944,073.00	(955,310.00)	-32.9%
State Aid - Prior Years		8019	0.00	0.00	2,120,182.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	235,702.00	237,451.00	105,044.09	237,451.00	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	152.00	152.00	0.00	152.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	51,462,939.00	52,806,376.00	29,179,746.48	55,766,269.00	2,959,893.00	5.6%
Unsecured Roll Taxes		8042	1,610,155.00	1,610,155.00	1,686,783.64	1,610,155.00	0.00	0.0%
Prior Years' Taxes		8043	2,665,337.00	2,439,939.00	1,828,997.62	2,033,029.00	(406,910.00)	-16.7%
Supplemental Taxes		8044	926,700.00	824,254.00	369,715.37	840,739.00	16,485.00	2.0%
Education Revenue Augmentation Fund (ERAF)		8045	6,742,726.00	7,652,072.00	314,667.44	6,164,237.00	(1,487,835.00)	-19.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	156,069.32	459,761.00	459,761.00	New
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	521.40	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			115,192,388.00	116,050,308.00	66,416,791.36	115,953,382.00	(96,926.00)	-0.1%
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			115,192,388.00	116,050,308.00	66,416,791.36	115,953,382.00	(96,926.00)	-0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,126,277.00	2,126,277.00	(4,263,353.00)	2,300,929.00	174,652.00	8.2%

2023-24 Second 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	161,574.00	161,574.00	(678,588.38)	132,817.00	(28,757.00)	-17.8%
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	788,951.00	766,638.00	351,156.00	787,631.00	20,993.00	2.7%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	296,854.00	182,922.00	2,532.57	182,922.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	55,419.00	53,503.00	12,625.00	53,503.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	87,619.00	97,967.00	13,314.67	97,967.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,129,021.00	1,089,470.00	137,016.68	1,089,470.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,645,715.00	4,478,351.00	(4,425,296.46)	4,645,239.00	166,888.00	3.7%
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	7,780,004.00	7,780,004.00	3,941,448.00	7,780,004.00	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	445,125.00	445,125.00	457,965.00	457,965.00	12,840.00	2.9%
Lottery - Unrestricted and Instructional Materials		8560	2,252,676.00	2,345,325.00	1,031,359.56	2,354,878.00	9,553.00	0.4%
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%

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	619,660.00	622,638.00	(61,966.00)	622,638.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	92,716.00	92,716.00	(11,589.47)	0.00	(92,716.00)	-100.0%
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	11,424,064.00	11,391,624.00	2,096,047.73	11,370,568.00	(21,056.00)	-0.2%
TOTAL, OTHER STATE REVENUE			22,614,245.00	22,677,432.00	7,453,264.82	22,586,053.00	(91,379.00)	-0.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	2,292,000.00	2,292,000.00	1,224,555.42	2,292,000.00	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	500,000.00	500,000.00	314,405.32	550,000.00	50,000.00	10.0%
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	4,320.00	4,320.00	0.00	4,320.00	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	2,060,000.00	2,060,000.00	1,274,769.74	2,090,816.00	30,816.00	1.5%
Interest		8660	296,280.00	296,280.00	369,593.15	1,108,780.00	812,500.00	274.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	150,000.00	150,000.00	12,500.00	150,000.00	0.00	0.0%
Transportation Fees From Individuals		8675	325,000.00	400,000.00	374,087.85	400,000.00	0.00	0.0%
Interagency Services		8677	78,861.00	78,861.00	69,692.60	78,861.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,459,964.00	4,459,964.00	3,362,821.28	4,580,412.00	120,448.00	2.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,166,425.00	10,241,425.00	7,002,425.36	11,255,189.00	1,013,764.00	9.9%
TOTAL, REVENUES			152,618,773.00	153,447,516.00	76,447,185.08	154,439,863.00	992,347.00	0.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	50,903,538.00	53,351,875.00	27,686,097.94	52,534,898.00	816,977.00	1.5%
Certificated Pupil Support Salaries		1200	5,626,723.00	5,581,771.00	2,918,383.78	5,646,879.00	(65,108.00)	-1.2%
Certificated Supervisors' and Administrators' Salaries		1300	6,158,657.00	6,240,538.00	3,557,894.72	6,140,928.00	99,610.00	1.6%
Other Certificated Salaries		1900	181,035.00	157,773.00	49,465.88	237,118.00	(79,345.00)	-50.3%
TOTAL, CERTIFICATED SALARIES			62,869,953.00	65,331,957.00	34,211,842.32	64,559,823.00	772,134.00	1.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,393,944.00	7,078,570.00	2,930,997.79	6,988,492.00	90,078.00	1.3%
Classified Support Salaries		2200	6,997,232.00	6,866,657.00	3,520,302.83	7,003,849.00	(137,192.00)	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	1,571,712.00	1,541,628.00	853,972.38	1,536,863.00	4,765.00	0.3%
Clerical, Technical and Office Salaries		2400	5,017,986.00	5,011,427.00	2,523,391.39	4,902,424.00	109,003.00	2.2%
Other Classified Salaries		2900	4,521,304.00	4,491,493.00	2,194,204.39	4,620,269.00	(128,776.00)	-2.9%
TOTAL, CLASSIFIED SALARIES			24,502,178.00	24,989,775.00	12,022,868.78	25,051,897.00	(62,122.00)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	17,359,876.00	17,761,554.00	6,415,563.83	17,635,779.00	125,775.00	0.7%
PERS		3201-3202	6,186,655.00	6,478,727.00	2,967,359.25	6,465,281.00	13,446.00	0.2%
OASDI/Medicare/Alternative		3301-3302	2,807,588.00	2,908,658.00	1,396,102.65	2,912,371.00	(3,713.00)	-0.1%
Health and Welfare Benefits		3401-3402	9,466,042.00	9,394,653.00	4,629,012.21	9,890,817.00	(496,164.00)	-5.3%
Unemployment Insurance		3501-3502	432,428.00	45,094.00	22,345.16	44,908.00	186.00	0.4%
Workers' Compensation		3601-3602	3,882,938.00	3,849,087.00	1,987,033.83	3,831,822.00	17,265.00	0.4%
OPEB, Allocated		3701-3702	691,406.00	691,406.00	342,004.18	691,406.00	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	422,031.00	410,783.00	92,114.14	422,723.00	(11,940.00)	-2.9%
TOTAL, EMPLOYEE BENEFITS			41,248,964.00	41,539,962.00	17,851,535.25	41,895,107.00	(355,145.00)	-0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,684,499.00	1,219,499.00	89,628.54	239,500.00	979,999.00	80.4%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	4,171,823.00	4,284,761.00	1,408,178.92	3,972,064.00	312,697.00	7.3%
Noncapitalized Equipment		4400	541,637.00	626,476.00	406,444.99	1,109,614.00	(483,138.00)	-77.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,397,959.00	6,130,736.00	1,904,252.45	5,321,178.00	809,558.00	13.2%

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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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,759,624.00	2,713,075.00	991,384.73	3,213,080.00	(500,005.00)	-18.4%
Travel and Conferences		5200	387,045.00	390,137.00	159,838.55	393,807.00	(3,670.00)	-0.9%
Dues and Memberships		5300	122,734.00	109,954.00	27,424.83	110,039.00	(85.00)	-0.1%
Insurance		5400-5450	1,333,934.00	1,333,934.00	1,249,808.00	1,333,934.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,327,919.00	3,327,919.00	1,711,626.01	3,327,919.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	901,780.00	849,382.00	227,112.68	871,252.00	(21,870.00)	-2.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(20,700.00)	(20,700.00)	0.00	(20,700.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,012,822.00	17,512,270.00	5,613,692.85	16,783,949.00	728,321.00	4.2%
Communications		5900	174,448.00	174,548.00	120,021.22	175,934.00	(1,386.00)	-0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,999,606.00	26,390,519.00	10,100,908.87	26,189,214.00	201,305.00	0.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	116,344.00	116,344.00	86,978.21	109,994.00	6,350.00	5.5%
Buildings and Improvements of Buildings		6200	120,230.00	120,230.00	350,135.18	585,460.00	(465,230.00)	-387.0%
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	582,452.00	782,364.00	39,939.52	351,285.00	431,079.00	55.1%
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			819,026.00	1,018,938.00	477,052.91	1,046,739.00	(27,801.00)	-2.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	997,160.00	997,160.00	44,785.20	997,160.00	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%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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)			997,160.00	997,160.00	44,785.20	997,160.00	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	(71,519.00)	(71,519.00)	(13,500.00)	(71,519.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(71,519.00)	(71,519.00)	(13,500.00)	(71,519.00)	0.00	0.0%
TOTAL, EXPENDITURES			161,763,327.00	166,327,528.00	76,599,745.78	164,989,599.00	1,337,929.00	0.8%
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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,250,000.00	1,250,000.00	0.00	1,250,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,250,000.00	1,250,000.00	0.00	1,250,000.00	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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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)			(1,250,000.00)	(1,250,000.00)	0.00	(1,250,000.00)	0.00	0.0%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	1,971,298.30
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	30,438.00
5810	Other Restricted Federal	37,116.30
6266	Educator Effectiveness, FY 2021-22	1,081,163.28
6300	Lottery: Instructional Materials	3,056,032.83
6500	Special Education	.20
6546	Mental Health-Related Services	1.00
6547	Special Education Early Intervention Preschool Grant	840,049.02
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	4,729,169.90
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	1,133,043.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	225,162.82
7412	A-G Access/Success Grant	284,375.00
7413	A-G Learning Loss Mitigation Grant	47,965.00
7435	Learning Recovery Emergency Block Grant	2,499,665.49
7810	Other Restricted State	123,796.31
9010	Other Restricted Local	1,530,465.73
Total, Restricted Balance		17,589,742.18

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)	9,695.83	9,719.65	9,079.67	9,720.36	.71	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)	9,695.83	9,719.65	9,079.67	9,720.36	.71	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
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)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	9,695.83	9,719.65	9,079.67	9,720.36	.71	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	January									
A. BEGINNING CASH			43,262,860.80	41,398,214.11	33,925,527.13	28,710,825.11	27,397,977.81	23,901,564.55	42,050,550.27	44,856,885.90
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		2,694,446.00	2,694,446.00	5,358,082.00	4,850,003.00	6,970,185.00	5,358,081.00	4,850,003.00	3,027,737.00
Property Taxes	8020- 8079		913,093.76	1,808,511.85	0.00	0.00	682,468.59	22,349,994.96	7,889,670.51	80,507.75
Miscellaneous Funds	8080- 8099		(379.87)	(1,814.44)	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100- 8299		523,233.00	65,739.91	223,586.01	2,196,654.00	(7,854,093.23)	0.00	419,583.85	0.00
Other State Revenue	8300- 8599		945,935.00	634,767.89	1,503,007.20	3,589,162.41	(2,088,128.76)	1,809,382.08	1,059,139.00	902,504.60
Other Local Revenue	8600- 8799		296,130.81	406,991.85	403,705.76	360,045.91	2,661,018.45	1,699,226.82	1,175,305.76	366,893.34
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			5,372,458.70	5,608,643.06	7,488,380.97	10,995,865.32	371,450.05	31,216,684.86	15,393,702.12	4,377,642.69
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		503,745.16	5,532,747.65	5,585,334.93	5,673,613.36	5,616,449.68	5,662,578.72	5,637,372.82	5,637,372.82
Classified Salaries	2000- 2999		806,596.11	1,211,308.64	1,677,949.58	2,029,396.13	2,053,812.96	2,188,039.93	2,055,765.43	2,103,250.72
Employee Benefits	3000- 3999		425,142.06	1,882,335.12	2,832,579.68	3,166,362.71	3,142,431.98	3,172,636.09	3,230,047.61	3,259,532.55
Books and Supplies	4000- 4999		27,266.00	400,302.19	296,172.08	385,891.98	337,167.56	226,686.45	230,766.19	346,349.31
Services	5000- 5999		(926,685.82)	3,464,750.69	1,119,818.32	1,635,428.47	1,133,596.37	2,264,266.94	1,409,733.90	1,629,631.12
Capital Outlay	6000- 6999		4,980.00	119,712.60	32,012.46	136,869.52	28,142.04	54,867.00	100,469.29	100,469.29
Other Outgo	7000- 7499		(556,270.09)	10,375.20	375,741.55	65,918.54	116,700.00	9,185.00	9,635.00	0.00
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			284,773.42	12,621,532.09	11,919,608.60	13,093,480.71	12,428,300.59	13,578,260.13	12,673,790.24	13,076,605.80
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(1,962,576.83)	(67,758.97)	(123,345.31)	128,357.13	28,792.28	(69,342.03)	5,519.02	(228,887.20)	5,519.02
Accounts Receivable	9200-9299	15,030,890.45	221,911.28	97,756.51	79,220.17	7,115.65	12,169,445.84	(18,002.01)	714,635.59	(18,002.01)
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	293,019.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	3,927.40	3,927.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	(4,535.83)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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		13,365,260.99	153,543.88	(25,588.80)	207,577.30	35,907.93	12,100,103.81	(12,482.99)	485,748.39	(12,482.99)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	10,957,054.99	7,079,657.05	426,722.39	986,741.64	(737,063.35)	2,064,298.95	(523,043.98)	430,574.64	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	7,486.76	4,310.05	(11,796.81)	0.00	0.00	0.00	0.00
Unearned Revenues	9650	2,446,978.98	26,218.80	0.00	0.00	0.00	1,475,367.58	0.00	(31,250.00)	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		13,404,033.97	7,105,875.85	434,209.15	991,051.69	(748,860.16)	3,539,666.53	(523,043.98)	399,324.64	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(38,772.98)	(6,952,331.97)	(459,797.95)	(783,474.39)	784,768.09	8,560,437.28	510,560.99	86,423.75	(12,482.99)
E. NET INCREASE/DECREASE (B - C + D)			(1,864,646.69)	(7,472,686.98)	(5,214,702.02)	(1,312,847.30)	(3,496,413.26)	18,148,985.72	2,806,335.63	(8,711,446.10)
F. ENDING CASH (A + E)			41,398,214.11	33,925,527.13	28,710,825.11	27,397,977.81	23,901,564.55	42,050,550.27	44,856,885.90	36,145,439.80
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):	January								
A. BEGINNING CASH		36,145,439.80	54,149,076.75	45,876,618.52	39,537,987.84				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	3,491,695.00	3,027,737.00	3,027,737.00	3,491,437.00	0.00	0.00	48,841,589.00	48,841,589.00
Property Taxes	8020-8079	26,966,433.16	434,741.85	250,799.92	5,735,570.65	0.00	0.00	67,111,793.00	67,111,793.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	2,194.31	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	221,149.30	0.00	115,046.45	221,149.30	7,834,602.03	678,588.38	4,645,239.00	4,645,239.00
Other State Revenue	8300-8599	935,623.60	1,354,111.10	935,623.60	902,504.60	10,102,420.68	0.00	22,586,053.00	22,586,053.00
Other Local Revenue	8600-8799	244,283.34	512,088.34	2,358,298.86	131,723.89	639,475.87	0.00	11,255,189.00	11,255,189.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		31,859,184.40	5,328,678.29	6,687,505.83	10,484,579.75	18,576,498.58	678,588.38	154,439,863.00	154,439,863.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,637,372.82	5,637,372.82	5,637,372.82	7,798,489.40	0.00	0.00	64,559,823.00	64,559,823.00
Classified Salaries	2000-2999	2,103,250.72	2,103,250.72	2,103,250.72	2,103,250.72	2,512,774.60	0.00	25,051,897.00	25,051,897.00
Employee Benefits	3000-3999	3,259,532.55	3,259,532.55	3,259,532.55	3,550,331.55	7,455,110.00	0.00	41,895,107.00	41,895,107.00
Books and Supplies	4000-4999	346,349.31	846,349.31	346,349.31	346,349.31	1,185,179.03	0.00	5,321,178.00	5,321,178.00
Services	5000-5999	2,277,787.77	1,629,631.12	1,629,631.12	1,629,631.12	7,291,992.91	0.00	26,189,214.00	26,189,214.00
Capital Outlay	6000-6999	231,254.29	125,000.00	50,000.00	0.00	62,962.51	0.00	1,046,739.00	1,046,739.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	894,355.80	0.00	925,641.00	925,641.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,250,000.00	0.00	0.00	1,250,000.00	1,250,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		13,855,547.45	13,601,136.51	13,026,136.51	16,678,052.09	19,402,374.84	0.00	166,239,599.00	166,239,599.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	(2,190,584.07)	0.00	0.00	(2,511,730.13)	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	13,254,081.02	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	3,927.40	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	(4,535.83)	
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		0.00	0.00	0.00	(2,190,584.07)	0.00	0.00	10,741,742.46	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	9,727,887.34	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	1,470,336.38	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	11,198,223.72	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	(2,190,584.07)	0.00	0.00	(456,481.26)	
E. NET INCREASE/DECREASE (B - C + D)		18,003,636.95	(8,272,458.22)	(6,338,630.68)	(8,384,056.41)	(825,876.26)	678,588.38	(12,256,217.26)	(11,799,736.00)
F. ENDING CASH (A + E)		54,149,076.75	45,876,618.52	39,537,987.84	31,153,931.43				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								31,006,643.54	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	January									
A. BEGINNING CASH			31,153,931.43	27,858,654.43	20,718,677.85	15,249,122.90	10,089,046.96	9,263,680.64	3,237,715.21	10,197,874.07
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,344,875.80	2,344,875.80	4,684,405.69	4,220,776.44	4,220,776.44	4,684,405.69	4,220,776.44	3,538,983.64
Property Taxes	8020-8079		5,930,446.11	3,175,026.79	0.00	0.00	9,693,407.06	474,452.71	5,549,999.44	2,694,400.45
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	65,739.91	504,091.76	0.00	(4,781,979.72)	280,505.75	51,592.85	0.00
Other State Revenue	8300-8599		863,009.85	536,984.85	623,838.33	966,573.33	670,095.33	1,516,359.33	1,385,060.83	1,215,405.53
Other Local Revenue	8600-8799		211,422.70	349,943.69	536,792.77	566,808.96	742,746.38	662,638.27	2,086,107.63	391,260.86
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			9,349,754.46	6,472,571.04	6,349,128.55	5,754,158.73	10,545,045.49	7,618,361.75	13,293,537.19	7,840,050.48
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		407,234.99	5,436,237.48	5,488,824.76	5,577,103.19	5,519,939.51	5,566,068.55	5,540,862.65	5,540,862.65
Classified Salaries	2000-2999		897,709.19	1,302,421.72	1,769,062.66	2,120,509.21	2,144,926.04	2,279,153.01	2,146,878.51	2,194,363.80
Employee Benefits	3000-3999		494,339.44	1,894,217.75	2,845,076.89	3,179,012.11	3,205,777.36	3,229,490.44	3,294,209.02	3,293,885.04
Books and Supplies	4000-4999		337,200.68	424,667.04	373,406.64	463,009.00	389,944.22	416,626.54	394,210.80	404,222.58
Services	5000-5999		(871,035.20)	3,520,401.31	1,175,468.94	1,691,079.09	1,189,246.99	2,319,917.56	1,465,384.52	1,685,281.73
Capital Outlay	6000-6999		45,035.38	58,352.32	55,375.38	81,707.97	73,177.42	45,035.38	64,250.38	64,250.38
Other Outgo	7000-7499		0.00	23,875.20	375,741.55	65,918.54	116,700.00	9,185.00	9,635.00	0.00
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			1,310,484.48	12,660,172.82	12,082,956.82	13,178,339.11	12,639,711.54	13,865,476.48	12,915,430.88	13,182,866.19
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	18,576,498.59	1,525,535.35	5,639,833.00	264,273.33	2,264,104.45	1,269,299.73	221,149.30	6,582,052.55	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		18,576,498.59	1,525,535.35	5,639,833.00	264,273.33	2,264,104.45	1,269,299.73	221,149.30	6,582,052.55	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	19,452,290.13	12,860,082.33	6,592,207.80	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	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		19,452,290.13	12,860,082.33	6,592,207.80	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(875,791.54)	(11,334,546.98)	(952,374.80)	264,273.33	2,264,104.45	1,269,299.73	221,149.30	6,582,052.55	0.00
E. NET INCREASE/DECREASE (B - C + D)			(3,295,277.00)	(7,139,976.58)	(5,469,554.94)	(5,160,075.94)	(825,366.32)	(6,025,965.43)	6,960,158.86	(5,342,815.71)
F. ENDING CASH (A + E)			27,858,654.43	20,718,677.85	15,249,122.90	10,089,046.96	9,263,680.64	3,237,715.21	10,197,874.07	4,855,058.36
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):	January								
A. BEGINNING CASH		4,855,058.36	(2,470,295.88)	4,447,351.14	4,787,079.41				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	4,002,612.89	3,538,983.64	3,538,983.64	4,002,612.89	0.00	0.00	45,343,069.00	45,343,069.00
Property Taxes	8020-8079	501,129.27	14,549,762.43	6,001,316.72	18,082,091.01	0.00	0.00	66,652,032.00	66,652,032.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	295,505.75	0.00	115,046.45	726,030.70	6,449,235.55	0.00	3,705,769.00	3,705,769.00
Other State Revenue	8300-8599	1,215,405.53	1,633,893.03	1,215,405.53	1,215,405.53	8,534,610.00	0.00	21,592,047.00	21,592,047.00
Other Local Revenue	8600-8799	400,650.86	483,659.11	2,632,627.12	389,729.26	1,061,614.40	0.00	10,516,002.00	10,516,002.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		6,415,304.30	20,206,298.21	13,503,379.46	24,415,869.39	16,045,459.95	0.00	147,808,919.00	147,808,919.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,540,862.65	5,540,862.65	5,540,862.65	8,079,456.23	0.00	0.00	63,779,178.00	63,779,178.00
Classified Salaries	2000-2999	2,194,363.80	2,194,363.80	2,194,363.80	2,194,363.80	2,603,887.68	0.00	26,236,367.00	26,236,367.00
Employee Benefits	3000-3999	3,293,885.04	3,293,885.04	3,293,885.04	3,404,430.64	7,519,624.15	0.00	42,241,718.00	42,241,718.00
Books and Supplies	4000-4999	404,222.58	404,222.58	404,222.58	404,222.58	805,920.20	0.00	5,626,098.00	5,626,098.00
Services	5000-5999	2,333,438.38	1,685,281.73	1,685,281.73	1,685,281.73	7,347,643.52	0.00	26,912,672.00	26,912,672.00
Capital Outlay	6000-6999	195,035.38	170,035.38	45,035.38	45,035.38	104,412.81	0.00	1,046,739.00	1,046,739.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00	324,585.71	0.00	925,641.00	925,641.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	400,000.00	0.00	0.00	400,000.00	400,000.00
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		13,961,807.84	13,288,651.19	13,163,651.19	16,212,790.37	18,706,074.07	0.00	167,168,413.00	167,168,413.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	221,149.30	0.00	0.00	589,101.58	0.00	0.00	18,576,498.59	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
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		221,149.30	0.00	0.00	589,101.58	0.00	0.00	18,576,498.59	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	19,452,290.13	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	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	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	19,452,290.13	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		221,149.30	0.00	0.00	589,101.58	0.00	0.00	(875,791.54)	
E. NET INCREASE/DECREASE (B - C + D)		(7,325,354.24)	6,917,647.02	339,728.27	8,792,180.61	(2,660,614.13)	0.00	(20,235,285.54)	(19,359,494.00)
F. ENDING CASH (A + E)		(2,470,295.88)	4,447,351.14	4,787,079.41	13,579,260.02				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								10,918,645.89	

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	166,239,599.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	10,929,751.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,046,739.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,250,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	(2,000.00)
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.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				2,294,739.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	710,424.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				153,725,533.00
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)*				9,079.67
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,930.74
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.)	0.00	0.00
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)	0.00	0.00
B. Required effort (Line A.2 times 90%)	0.00	0.00
C. Current year expenditures (Line I.E and Line II.B)	153,725,533.00	16,930.74
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> <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>	MOE Calculation Incomplete	
	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

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

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 first interim projections.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second 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	First Interim	Second Interim	Percent Change	Status	
	Projected Year Totals	Projected Year Totals			
	(Form 01CSI, Item 1A)	(Form AI, Lines A4 and C4)			
Current Year (2023-24)	District Regular	9,719.65	9,720.36		
	Charter School	0.00	0.00		
	Total ADA	9,719.65	9,720.36	0.0%	Met
	1st Subsequent Year (2024-25)	District Regular	9,254.41	9,272.58	
Charter School					
Total ADA		9,254.41	9,272.58	.2%	Met
2nd Subsequent Year (2025-26)		District Regular	8,998.74	9,043.82	
	Charter School				
	Total ADA	8,998.74	9,043.82	.5%	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 first interim projections 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 first interim projections

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim 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		Percent Change	Status
Fiscal Year		First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2023-24)	District Regular	9,557.00	9,597.00		
	Charter School				
	Total Enrollment	9,557.00	9,597.00	.4%	Met
1st Subsequent Year (2024-25)	District Regular	9,390.00	9,460.00		
	Charter School				
	Total Enrollment	9,390.00	9,460.00	.7%	Met
2nd Subsequent Year (2025-26)	District Regular	9,226.00	9,289.00		
	Charter School				
	Total Enrollment	9,226.00	9,289.00	.7%	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 first interim projections 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. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	10,420	10,248	
Charter School			
Total ADA/Enrollment	10,420	10,248	101.7%
Second Prior Year (2021-22)			
District Regular	9,488	10,064	
Charter School			
Total ADA/Enrollment	9,488	10,064	94.3%
First Prior Year (2022-23)			
District Regular	9,100	9,692	
Charter School			
Total ADA/Enrollment	9,100	9,692	93.9%
Historical Average Ratio:			96.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.1%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	9,080	9,597		
Charter School	0			
Total ADA/Enrollment	9,080	9,597	94.6%	Met
1st Subsequent Year (2024-25)				
District Regular	8,951	9,460		
Charter School				
Total ADA/Enrollment	8,951	9,460	94.6%	Met
2nd Subsequent Year (2025-26)				
District Regular	8,789	9,289		
Charter School				
Total ADA/Enrollment	8,789	9,289	94.6%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

-2.0% to +2.0%

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second 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	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2023-24)	116,050,308.00	115,953,382.00	(.1%)	Met
1st Subsequent Year (2024-25)	111,891,423.00	111,995,101.00	.1%	Met
2nd Subsequent Year (2025-26)	110,482,229.00	112,143,985.00	1.5%	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 first interim projections 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	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2020-21)	69,576,448.97	74,817,746.72	93.0%
Second Prior Year (2021-22)	73,106,583.15	83,010,866.45	88.1%
First Prior Year (2022-23)	82,117,356.46	93,421,567.41	87.9%
	Historical Average Ratio:		89.7%

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%
	86.7% to 92.7%	86.7% to 92.7%	86.7% to 92.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	89,607,323.00	102,695,155.00	87.3%	Met
1st Subsequent Year (2024-25)	85,810,243.26	98,741,250.26	86.9%	Met
2nd Subsequent Year (2025-26)	88,668,497.90	101,369,397.90	87.5%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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 first interim projections. 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second 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	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		

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

Current Year (2023-24)	4,478,351.00	4,645,239.00	3.7%	No
1st Subsequent Year (2024-25)	3,552,341.00	3,705,769.00	4.3%	No
2nd Subsequent Year (2025-26)	3,552,341.00	3,705,769.00	4.3%	No

Explanation:

(required if Yes)

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

Current Year (2023-24)	22,677,435.00	22,586,053.00	-.4%	No
1st Subsequent Year (2024-25)	23,938,804.00	21,592,047.00	-9.8%	Yes
2nd Subsequent Year (2025-26)	23,938,804.00	21,592,047.00	-9.8%	Yes

Explanation:

(required if Yes)

Changes outside the range are due to one-time pandemic response funding being received and expended.

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

Current Year (2023-24)	10,241,425.00	11,255,189.00	9.9%	Yes
1st Subsequent Year (2024-25)	10,299,148.00	10,516,002.33	2.1%	No
2nd Subsequent Year (2025-26)	10,299,148.00	10,516,002.33	2.1%	No

Explanation:

(required if Yes)

Changes outside the range is due to conservative interest projections at First Interim.

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

Current Year (2023-24)	6,130,736.00	5,321,178.00	-13.2%	Yes
1st Subsequent Year (2024-25)	5,236,087.00	6,126,098.00	17.0%	Yes
2nd Subsequent Year (2025-26)	5,374,319.00	6,011,503.00	11.9%	Yes

Explanation:

(required if Yes)

Changes outside the expected range is due to adjusting of textbook adoption schedule.

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

Current Year (2023-24)	26,390,519.00	26,189,214.00	-.8%	No
1st Subsequent Year (2024-25)	27,105,804.00	26,912,672.00	-.7%	No
2nd Subsequent Year (2025-26)	27,821,397.00	27,289,314.00	-1.9%	No

Explanation:

(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	37,397,211.00	38,486,481.00	2.9%	Met
1st Subsequent Year (2024-25)	37,790,293.00	35,813,818.33	-5.2%	Not Met
2nd Subsequent Year (2025-26)	37,790,293.00	35,813,818.33	-5.2%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	32,521,255.00	31,510,392.00	-3.1%	Met
1st Subsequent Year (2024-25)	32,341,891.00	33,038,770.00	2.2%	Met
2nd Subsequent Year (2025-26)	33,195,716.00	33,300,817.00	.3%	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 first interim projections 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)

Changes outside the range are due to one-time pandemic response funding being received and expended.

Explanation:

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

Changes outside the range is due to conservative interest projections at First Interim.

- 1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Books and Supplies
(linked from 6A
if NOT met)

Explanation:

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

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections 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 First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

		Second Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150, Objects 8900-8999)	
	Required Minimum Contribution		Status
1.	OMMA/RMA Contribution	4,826,073.36	6,881,036.00 Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		7,678,012.00

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

Not applicable (district does not participate in the Leroy F. Greene School Facilities Act of 1998)

Exempt (due to district's small size [EC Section 17070.75 (b)(2)(E)])

Other (explanation must be provided)

Explanation:

(required if NOT met and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)	8.3%	3.8%	3.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.8%	1.3%	1.1%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2023-24)	(9,149,378.00)	102,695,155.00	8.9%	Not Met
1st Subsequent Year (2024-25)	(7,465,958.65)	98,741,250.26	7.6%	Not Met
2nd Subsequent Year (2025-26)	(969,676.93)	101,369,397.90	1.0%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The district has been in declining enrollment for several years and has projected this to continue based on trend. Exacerbating the challenge is the reduced COLA projections. The district is taking steps to mitigate enrollment decline through expanded open enrollment as well as increase ADA.

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)	31,424,351.82	Met
1st Subsequent Year (2024-25)	14,167,140.13	Met
2nd Subsequent Year (2025-26)	6,284,321.84	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)	31,153,931.43	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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	9,079.67	8,950.63	8,788.53
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 Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	166,239,599.00	167,316,131.02	167,840,621.62
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)	166,239,599.00	167,316,131.02	167,840,621.62

- 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%
4,987,187.97	5,019,483.93	5,035,218.65
0.00	0.00	0.00
4,987,187.97	5,019,483.93	5,035,218.65

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.

		Current Year		
Reserve Amounts		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except Line 4)		(2023-24)	(2024-25)	(2025-26)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	13,834,610.38	6,368,651.73	5,398,974.80
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)	(.74)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount (Lines C1 thru C7)	13,834,609.64	6,368,651.73	5,398,974.80
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.32%	3.81%	3.22%
District's Reserve Standard (Section 10B, Line 7):		4,987,187.97	5,019,483.93	5,035,218.65
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 first interim projections 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 first interim projections by more than five percent?

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second 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	First Interim (Form 01CSI, Item S5A)	Second 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)	(35,400,612.00)	(35,194,090.00)	-6%	(206,522.00)	Met
1st Subsequent Year (2024-25)	(35,621,403.20)	(34,967,169.00)	-1.8%	(654,234.20)	Met
2nd Subsequent Year (2025-26)	(36,173,043.10)	(35,168,613.00)	-2.8%	(1,004,430.10)	Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	2,250,000.00	New	2,250,000.00	Not Met
2nd Subsequent Year (2025-26)	13,110,000.00	12,000,000.00	-8.5%	(1,110,000.00)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	1,250,000.00	1,250,000.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	400,000.00	400,000.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	400,000.00	400,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections 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 first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

Reduced COLA projection increased deficit spending resulting the need to access the reserves in fund 17.

1c. MET - Projected transfers out have not changed since first interim projections 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 first interim projections 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:	22,837,827	31,256,878	23,769,297	17,842,896
Has total annual payment increased over prior year (2022-23)?	Yes	Yes	No	

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

The annual payments for 2023-24 long-term commitments increased due to paying off the COP debt with Measure S funds. The subsequent years will be funded by appropriate tax assessments.

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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second 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 first interim in OPEB liabilities?

Yes

- c. If Yes to Item 1a, have there been changes since first interim 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)

First Interim (Form 01CSI, Item S7A)		Second Interim
32,942,298.00		32,942,298.00
0.00		0.00
32,942,298.00		32,942,298.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?

Actuarial	Actuarial
Jun 30, 2023	Jun 30, 2023

- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

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)

First Interim (Form 01CSI, Item S7A)		Second Interim
0.00		0.00
0.00		0.00
0.00		0.00

- 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)

691,406.00	691,406.00
691,406.00	691,406.00
691,406.00	691,406.00

- 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)

905,083.00	905,083.00
905,083.00	905,083.00
905,083.00	905,083.00

- d. Number of retirees receiving OPEB benefits

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

374	374
374	374
374	374

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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1

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

No

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

n/a

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

n/a

2

Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

First Interim
(Form 01CSI, Item S7B)

Second Interim

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)

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

First Interim
(Form 01CSI, Item S7B)

Second Interim

4

Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, 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 first interim projections?

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	523.0	541.0	519.0	510.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim

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
(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

--	--	--

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

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

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

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections 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:

--

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections 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 first interim projections?

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

If No, continue with section S8B.

Yes

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	417.0	417.0	417.0	409.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

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?

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(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

--	--	--

Classified (Non-management) 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			

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim projections 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	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 & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(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 first interim 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 first interim projections?

N/A

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	66.5	65.0	64.0	64.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

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.

n/a

Negotiations Settled Since First Interim Projections

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

Yes	Yes	Yes

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

Yes	Yes	Yes

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

--	--	--

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

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

No

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

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	2,013,081.00	2,013,081.00	529,542.91	2,013,081.00	0.00	0.0%
5) TOTAL, REVENUES			2,013,081.00	2,013,081.00	529,542.91	2,013,081.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	72,337.00	146,938.00	24,214.81	137,402.00	9,536.00	6.5%
2) Classified Salaries		2000-2999	1,447.00	2,501.00	715.87	3,001.00	(500.00)	-20.0%
3) Employee Benefits		3000-3999	5,114.00	16,148.00	664.23	16,210.00	(62.00)	-.4%
4) Books and Supplies		4000-4999	319,889.00	263,591.00	80,236.40	269,647.00	(6,056.00)	-2.3%
5) Services and Other Operating Expenditures		5000-5999	1,664,798.00	1,641,207.00	396,760.98	1,663,907.00	(22,700.00)	-1.4%
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	13,500.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,063,585.00	2,070,385.00	516,092.29	2,090,167.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(50,504.00)	(57,304.00)	13,450.62	(77,086.00)		
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)			(50,504.00)	(57,304.00)	13,450.62	(77,086.00)		

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)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,664,381.41	1,664,381.41		1,664,381.41	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)			1,664,381.41	1,664,381.41		1,664,381.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,664,381.41	1,664,381.41		1,664,381.41		
2) Ending Balance, June 30 (E + F1e)			1,613,877.41	1,607,077.41		1,587,295.41		
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	1,613,877.41	1,607,077.41		1,587,295.41		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,008.00	3,008.00	1,860.37	3,008.00	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%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,010,073.00	2,010,073.00	527,682.54	2,010,073.00	0.00	0.0%
TOTAL, REVENUES			2,013,081.00	2,013,081.00	529,542.91	2,013,081.00		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	72,337.00	146,938.00	24,214.81	137,402.00	9,536.00	6.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			72,337.00	146,938.00	24,214.81	137,402.00	9,536.00	6.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	1,447.00	2,501.00	715.87	3,001.00	(500.00)	-20.0%
TOTAL, CLASSIFIED SALARIES			1,447.00	2,501.00	715.87	3,001.00	(500.00)	-20.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,998.00	11,319.00	446.14	11,319.00	0.00	0.0%
PERS		3201-3202	237.00	237.00	0.00	237.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	752.00	1,075.00	85.97	1,125.00	(50.00)	-4.7%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	118.00	52.00	1.51	53.00	(1.00)	-1.9%
Workers' Compensation		3601-3602	1,009.00	3,465.00	130.61	3,476.00	(11.00)	-.3%
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			5,114.00	16,148.00	664.23	16,210.00	(62.00)	-.4%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	316,978.00	263,591.00	80,236.40	269,647.00	(6,056.00)	-2.3%
Noncapitalized Equipment		4400	2,911.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			319,889.00	263,591.00	80,236.40	269,647.00	(6,056.00)	-2.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	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	1,664,798.00	1,641,207.00	396,760.98	1,663,907.00	(22,700.00)	-1.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,664,798.00	1,641,207.00	396,760.98	1,663,907.00	(22,700.00)	-1.4%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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 - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	13,500.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	13,500.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,063,585.00	2,070,385.00	516,092.29	2,090,167.00		
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								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	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 Project Year Totals
8210	Student Activity Funds	1,587,295.41
Total, Restricted Balance		1,587,295.41

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	747,048.00	836,207.00	376,326.84	836,207.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,075,410.00	2,075,410.00	1,108,515.28	2,075,410.00	0.00	0.0%
4) Other Local Revenue		8600-8799	153,208.00	153,208.00	76,713.22	153,208.00	0.00	0.0%
5) TOTAL, REVENUES			2,975,666.00	3,064,825.00	1,561,555.34	3,064,825.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	969,936.00	1,000,123.00	461,297.97	975,427.00	24,696.00	2.5%
3) Employee Benefits		3000-3999	489,729.00	476,407.00	226,595.18	497,820.00	(21,413.00)	-4.5%
4) Books and Supplies		4000-4999	755,729.00	1,529,253.00	490,795.77	1,746,195.00	(216,942.00)	-14.2%
5) Services and Other Operating Expenditures		5000-5999	94,547.00	121,606.00	78,668.31	181,043.00	(59,437.00)	-48.9%
6) Capital Outlay		6000-6999	500,000.00	503,245.00	0.00	303,245.00	200,000.00	39.7%
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	71,519.00	71,519.00	0.00	71,519.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,881,460.00	3,702,153.00	1,257,357.23	3,775,249.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			94,206.00	(637,328.00)	304,198.11	(710,424.00)		
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)			94,206.00	(637,328.00)	304,198.11	(710,424.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,520,742.81	2,520,742.81		2,520,742.81	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)			2,520,742.81	2,520,742.81		2,520,742.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,520,742.81	2,520,742.81		2,520,742.81		
2) Ending Balance, June 30 (E + F1e)			2,614,948.81	1,883,414.81		1,810,318.81		
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	2,614,948.81	1,883,414.81		1,810,318.81		
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	747,048.00	747,048.00	296,083.74	747,048.00	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	89,159.00	80,243.10	89,159.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			747,048.00	836,207.00	376,326.84	836,207.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	2,075,410.00	2,075,410.00	1,108,515.28	2,075,410.00	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			2,075,410.00	2,075,410.00	1,108,515.28	2,075,410.00	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	140,000.00	140,000.00	49,844.80	140,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	13,208.00	13,208.00	26,133.42	13,208.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	735.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			153,208.00	153,208.00	76,713.22	153,208.00	0.00	0.0%
TOTAL, REVENUES			2,975,666.00	3,064,825.00	1,561,555.34	3,064,825.00		
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	471,123.00	472,080.00	221,642.36	470,210.00	1,870.00	0.4%
Classified Supervisors' and Administrators' Salaries		2300	418,839.00	434,641.00	210,520.82	405,767.00	28,874.00	6.6%
Clerical, Technical and Office Salaries		2400	79,974.00	93,402.00	29,134.79	99,450.00	(6,048.00)	-6.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			969,936.00	1,000,123.00	461,297.97	975,427.00	24,696.00	2.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	224,610.00	245,074.00	111,558.88	238,186.00	6,888.00	2.8%
OASDI/Medicare/Alternative		3301-3302	72,405.00	76,202.00	34,599.78	74,592.00	1,610.00	2.1%
Health and Welfare Benefits		3401-3402	143,112.00	106,971.00	58,059.42	137,077.00	(30,106.00)	-28.1%
Unemployment Insurance		3501-3502	4,748.00	502.00	226.87	493.00	9.00	1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	42,394.00	42,658.00	19,903.62	41,754.00	904.00	2.1%
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	2,460.00	5,000.00	2,246.61	5,718.00	(718.00)	-14.4%
TOTAL, EMPLOYEE BENEFITS			489,729.00	476,407.00	226,595.18	497,820.00	(21,413.00)	-4.5%
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	119,366.00	154,323.00	71,379.62	254,004.00	(99,681.00)	-64.6%
Noncapitalized Equipment		4400	3,779.00	56,330.00	8,240.33	59,576.00	(3,246.00)	-5.8%
Food		4700	632,584.00	1,318,600.00	411,175.82	1,432,615.00	(114,015.00)	-8.6%
TOTAL, BOOKS AND SUPPLIES			755,729.00	1,529,253.00	490,795.77	1,746,195.00	(216,942.00)	-14.2%
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	9,692.00	9,774.00	5,048.06	9,776.00	(2.00)	0.0%
Dues and Memberships		5300	498.00	1,115.00	631.43	1,115.00	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	49,100.00	49,100.00	33,209.68	98,012.00	(48,912.00)	-99.6%
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	33,748.00	60,108.00	39,160.39	70,631.00	(10,523.00)	-17.5%
Communications		5900	1,509.00	1,509.00	618.75	1,509.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			94,547.00	121,606.00	78,668.31	181,043.00	(59,437.00)	-48.9%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	500,000.00	503,245.00	0.00	303,245.00	200,000.00	39.7%
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			500,000.00	503,245.00	0.00	303,245.00	200,000.00	39.7%
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	71,519.00	71,519.00	0.00	71,519.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			71,519.00	71,519.00	0.00	71,519.00	0.00	0.0%
TOTAL, EXPENDITURES			2,881,460.00	3,702,153.00	1,257,357.23	3,775,249.00		
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)	1,489,454.93
5314	Child Nutrition: NSLP Equipment Assistance Grants	82,668.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	234,949.88
7027	Child Nutrition: COVID State Supplemental Meal Reimbursement	3,246.00
Total, Restricted Balance		1,810,318.81

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	14,815.00	14,815.00	20,457.98	14,815.00	0.00	0.0%
5) TOTAL, REVENUES			14,815.00	14,815.00	20,457.98	14,815.00		
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	13,841.00	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	409,513.00	132,592.00	66,425.33	226,804.00	(94,212.00)	-71.1%
6) Capital Outlay		6000-6999	620,428.00	978,659.00	708,912.15	1,194,638.00	(215,979.00)	-22.1%
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			1,043,782.00	1,111,251.00	775,337.48	1,421,442.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,028,967.00)	(1,096,436.00)	(754,879.50)	(1,406,627.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,250,000.00	1,250,000.00	0.00	1,250,000.00	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			1,250,000.00	1,250,000.00	0.00	1,250,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			221,033.00	153,564.00	(754,879.50)	(156,627.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,882,785.06	1,882,785.06		1,882,785.06	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,882,785.06	1,882,785.06		1,882,785.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,882,785.06	1,882,785.06		1,882,785.06		
2) Ending Balance, June 30 (E + F1e)			2,103,818.06	2,036,349.06		1,726,158.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	817,534.63	817,534.63		764,911.63		

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	1,286,283.43	0.00		961,246.43		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	1,218,814.43		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	14,815.00	14,815.00	20,457.98	14,815.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,815.00	14,815.00	20,457.98	14,815.00	0.00	0.0%
TOTAL, REVENUES			14,815.00	14,815.00	20,457.98	14,815.00		
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	13,841.00	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			13,841.00	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	66,762.00	132,592.00	65,800.00	215,725.00	(83,133.00)	-62.7%
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	342,751.00	0.00	625.33	11,079.00	(11,079.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			409,513.00	132,592.00	66,425.33	226,804.00	(94,212.00)	-71.1%
CAPITAL OUTLAY								
Land Improvements		6170	235,967.00	217,625.00	194,007.50	194,009.00	23,616.00	10.9%
Buildings and Improvements of Buildings		6200	355,896.00	242,519.00	191,762.49	239,118.00	3,401.00	1.4%
Equipment		6400	28,565.00	518,515.00	323,142.16	761,511.00	(242,996.00)	-46.9%
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			620,428.00	978,659.00	708,912.15	1,194,638.00	(215,979.00)	-22.1%
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			1,043,782.00	1,111,251.00	775,337.48	1,421,442.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	1,250,000.00	1,250,000.00	0.00	1,250,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,250,000.00	1,250,000.00	0.00	1,250,000.00	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)			1,250,000.00	1,250,000.00	0.00	1,250,000.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	764,911.63
Total, Restricted Balance		764,911.63

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	135,767.02	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	135,767.02	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	135,767.02	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	135,767.02	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,396,472.64	13,396,472.64		13,396,472.64	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)			13,396,472.64	13,396,472.64		13,396,472.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,396,472.64	13,396,472.64		13,396,472.64		
2) Ending Balance, June 30 (E + F1e)			13,396,472.64	13,396,472.64		13,396,472.64		
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	13,396,472.64	0.00		13,396,472.64		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	13,396,472.64		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	135,767.02	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	135,767.02	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	135,767.02	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	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	26,295.00	26,295.00	293,040.05	316,834.00	290,539.00	1,104.9%
5) TOTAL, REVENUES			26,295.00	26,295.00	293,040.05	316,834.00		
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	295,055.00	204,634.22	354,338.00	(59,283.00)	-20.1%
3) Employee Benefits		3000-3999	0.00	131,558.00	96,526.92	168,611.00	(37,053.00)	-28.2%
4) Books and Supplies		4000-4999	35,000.00	35,000.00	0.00	0.00	35,000.00	100.0%
5) Services and Other Operating Expenditures		5000-5999	40,000.00	980,000.00	570,389.26	1,179,495.00	(199,495.00)	-20.4%
6) Capital Outlay		6000-6999	250,000.00	27,605,254.00	9,409,323.72	26,983,752.00	621,502.00	2.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	8,792,169.44	8,792,170.00	(8,792,170.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			325,000.00	29,046,867.00	19,073,043.56	37,478,366.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(298,705.00)	(29,020,572.00)	(18,780,003.51)	(37,161,532.00)		
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	75,744,521.00	97,805,664.50	88,550,187.00	12,805,666.00	16.9%
b) Uses		7630-7699	0.00	0.00	12,805,664.50	12,805,665.00	(12,805,665.00)	New
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	75,744,521.00	85,000,000.00	75,744,522.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(298,705.00)	46,723,949.00	66,219,996.49	38,582,990.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	256,571.99	256,571.99		256,571.99	0.00	0.0%
b) Audit Adjustments		9793	(256,571.99)	(256,571.99)		(256,571.99)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			(298,705.00)	46,723,949.00		38,582,990.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	46,723,949.00		38,292,451.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		290,539.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(298,705.00)	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	26,295.00	26,295.00	293,040.05	316,834.00	290,539.00	1,104.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			26,295.00	26,295.00	293,040.05	316,834.00	290,539.00	1,104.9%
TOTAL, REVENUES			26,295.00	26,295.00	293,040.05	316,834.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	223,129.00	160,977.65	278,647.00	(55,518.00)	-24.9%
Clerical, Technical and Office Salaries		2400	0.00	71,926.00	43,656.57	75,691.00	(3,765.00)	-5.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	295,055.00	204,634.22	354,338.00	(59,283.00)	-20.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	78,720.00	54,596.41	94,538.00	(15,818.00)	-20.1%
OASDI/Medicare/Alternative		3301-3302	0.00	22,571.00	14,699.38	27,109.00	(4,538.00)	-20.1%
Health and Welfare Benefits		3401-3402	0.00	13,619.00	16,541.28	27,745.00	(14,126.00)	-103.7%
Unemployment Insurance		3501-3502	0.00	147.00	96.60	178.00	(31.00)	-21.1%
Workers' Compensation		3601-3602	0.00	12,628.00	8,757.99	15,167.00	(2,539.00)	-20.1%
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	3,873.00	1,835.26	3,874.00	(1.00)	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	131,558.00	96,526.92	168,611.00	(37,053.00)	-28.2%
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	35,000.00	35,000.00	0.00	0.00	35,000.00	100.0%
TOTAL, BOOKS AND SUPPLIES			35,000.00	35,000.00	0.00	0.00	35,000.00	100.0%
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	20,000.00	10,000.00	0.00	0.00	10,000.00	100.0%
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	20,000.00	970,000.00	570,389.26	1,179,495.00	(209,495.00)	-21.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			40,000.00	980,000.00	570,389.26	1,179,495.00	(199,495.00)	-20.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	6,000.00	0.00	0.00	0.0%
Land Improvements		6170	250,000.00	12,065,015.00	2,064,829.51	10,096,811.00	1,968,204.00	16.3%
Buildings and Improvements of Buildings		6200	0.00	13,780,206.00	6,682,437.19	14,299,517.00	(519,311.00)	-3.8%
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	1,760,033.00	656,057.02	2,587,424.00	(827,391.00)	-47.0%
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%

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, CAPITAL OUTLAY			250,000.00	27,605,254.00	9,409,323.72	26,983,752.00	621,502.00	2.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	219,564.44	219,565.00	(219,565.00)	New
Other Debt Service - Principal		7439	0.00	0.00	8,572,605.00	8,572,605.00	(8,572,605.00)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	8,792,169.44	8,792,170.00	(8,792,170.00)	New
TOTAL, EXPENDITURES			325,000.00	29,046,867.00	19,073,043.56	37,478,366.00		
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	75,744,521.00	85,000,000.00	75,744,522.00	1.00	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	12,805,664.50	12,805,665.00	12,805,665.00	New
(c) TOTAL, SOURCES			0.00	75,744,521.00	97,805,664.50	88,550,187.00	12,805,666.00	16.9%
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	12,805,664.50	12,805,665.00	(12,805,665.00)	New
(d) TOTAL, USES			0.00	0.00	12,805,664.50	12,805,665.00	(12,805,665.00)	New
CONTRIBUTIONS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from 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	75,744,521.00	85,000,000.00	75,744,522.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	38,292,451.00
Total, Restricted Balance		38,292,451.00

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	776,446.00	776,446.00	574,970.96	776,446.00	0.00	0.0%
5) TOTAL, REVENUES			776,446.00	776,446.00	574,970.96	776,446.00		
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	19,589.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,699.00	10,000.00	10,784.25	108,702.00	(98,702.00)	-987.0%
5) Services and Other Operating Expenditures		5000-5999	288,354.00	131,974.00	58,301.76	349,911.00	(217,937.00)	-165.1%
6) Capital Outlay		6000-6999	3,592,426.00	235,210.00	85,691.67	691,711.00	(456,501.00)	-194.1%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		778,659.00	778,659.00	0.00	0.00	778,659.00	100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,681,727.00	1,155,843.00	154,777.68	1,150,324.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,905,281.00)	(379,397.00)	420,193.28	(373,878.00)		
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)			(3,905,281.00)	(379,397.00)	420,193.28	(373,878.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,243,870.08	3,243,870.08		3,243,870.08	0.00	0.0%
b) Audit Adjustments		9793	(1,359,855.36)	(1,359,855.36)		(1,359,855.36)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,884,014.72	1,884,014.72		1,884,014.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,884,014.72	1,884,014.72		1,884,014.72		
2) Ending Balance, June 30 (E + F1e)			(2,021,266.28)	1,504,617.72		1,510,136.72		
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	1,504,617.72		1,510,136.72		
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	(2,021,266.28)	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	76,446.00	76,446.00	51,170.66	76,446.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	700,000.00	700,000.00	523,800.30	700,000.00	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			776,446.00	776,446.00	574,970.96	776,446.00	0.00	0.0%
TOTAL, REVENUES			776,446.00	776,446.00	574,970.96	776,446.00		
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	16,778.00	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	2,811.00	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			19,589.00	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	2,699.00	10,000.00	10,784.25	32,834.00	(22,834.00)	-228.3%
Noncapitalized Equipment		4400	0.00	0.00	0.00	75,868.00	(75,868.00)	New
TOTAL, BOOKS AND SUPPLIES			2,699.00	10,000.00	10,784.25	108,702.00	(98,702.00)	-987.0%
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	76,854.00	76,854.00	37,631.76	91,655.00	(14,801.00)	-19.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	20,700.00	20,700.00	0.00	20,700.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	190,800.00	34,420.00	20,670.00	237,556.00	(203,136.00)	-590.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			288,354.00	131,974.00	58,301.76	349,911.00	(217,937.00)	-165.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,606,274.00	90,711.00	59,786.90	471,062.00	(380,351.00)	-419.3%
Buildings and Improvements of Buildings		6200	1,900,814.00	66,648.00	5,497.95	142,797.00	(76,149.00)	-114.3%
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	85,338.00	77,851.00	20,406.82	77,852.00	(1.00)	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			3,592,426.00	235,210.00	85,691.67	691,711.00	(456,501.00)	-194.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	298,969.00	298,969.00	0.00	0.00	298,969.00	100.0%
Other Debt Service - Principal		7439	479,690.00	479,690.00	0.00	0.00	479,690.00	100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			778,659.00	778,659.00	0.00	0.00	778,659.00	100.0%
TOTAL, EXPENDITURES			4,681,727.00	1,155,843.00	154,777.68	1,150,324.00		
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	1,510,136.72
Total, Restricted Balance		1,510,136.72

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,939.00	8,939.00	9,771.29	8,939.00	0.00	0.0%
5) TOTAL, REVENUES			8,939.00	8,939.00	9,771.29	8,939.00		
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)			8,939.00	8,939.00	9,771.29	8,939.00		
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)			8,939.00	8,939.00	9,771.29	8,939.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	968,617.15	968,617.15		968,617.15	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)			968,617.15	968,617.15		968,617.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			968,617.15	968,617.15		968,617.15		
2) Ending Balance, June 30 (E + F1e)			977,556.15	977,556.15		977,556.15		
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	977,556.15	977,556.15		977,556.15		
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	8,939.00	8,939.00	9,771.29	8,939.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,939.00	8,939.00	9,771.29	8,939.00	0.00	0.0%
TOTAL, REVENUES			8,939.00	8,939.00	9,771.29	8,939.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund		8913	0.00	0.00	0.00	0.00	0.00	0.0%
From: All Other Funds								
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%

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 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	977,556.15
Total, Restricted Balance		977,556.15

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) 5,705,178.00
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. _____
 - 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.

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) 125,110,243.00

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) 4.56%

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.
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) 7,223,365.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 3,176,535.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	49,688.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
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)	751,062.73
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)	11,200,650.73
9. Carry-Forward Adjustment (Part IV, Line F)	2,855,225.15
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	14,055,875.89
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	99,517,050.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	16,902,265.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	11,805,952.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,156,413.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,109,020.00
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)	97,825.00
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)	295,352.00
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)	15,719,611.27
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)	2,090,167.00
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)	1,967,870.00
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)	152,661,525.27
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)	7.34%
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)	9.21%

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)	11,200,650.73
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(910,809.30)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
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 (4.87%) times Part III, Line B19); zero if negative	2,855,225.15
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.87%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.89%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	2,855,225.15
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:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	2,855,225.15

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	115,953,382.00	(3.41%)	111,995,101.00	.13%	112,143,985.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,805,550.00	0.00%	2,805,550.00	0.00%	2,805,550.00
4. Other Local Revenues	8600-8799	9,980,935.00	(7.41%)	9,241,748.33	0.00%	9,241,748.33
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	2,250,000.00	433.33%	12,000,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(35,194,090.00)	(.50%)	(35,017,107.72)	2.21%	(35,791,562.36)
6. Total (Sum lines A1 thru A5c)		93,545,777.00	(2.43%)	91,275,291.61	10.00%	100,399,720.97
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				49,049,249.00		47,396,000.86
b. Step & Column Adjustment				858,361.86		829,430.02
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,511,610.00)		(970,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	49,049,249.00	(3.37%)	47,396,000.86	(.30%)	47,255,430.88
2. Classified Salaries						
a. Base Salaries				15,244,502.00		15,883,060.66
b. Step & Column Adjustment				228,667.53		238,245.91
c. Cost-of-Living Adjustment						
d. Other Adjustments				409,891.13		122,358.11
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,244,502.00	4.19%	15,883,060.66	2.27%	16,243,664.68
3. Employee Benefits	3000-3999	25,313,572.00	(10.99%)	22,531,181.74	11.71%	25,169,402.34
4. Books and Supplies	4000-4999	2,390,995.00	(21.44%)	1,878,250.00	(12.21%)	1,648,963.00
5. Services and Other Operating Expenditures	5000-5999	12,576,679.00	2.83%	12,932,599.00	(.01%)	12,931,779.00
6. Capital Outlay	6000-6999	75,301.00	0.00%	75,301.00	0.00%	75,301.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	97,160.00	0.00%	97,160.00	0.00%	97,160.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,052,303.00)	0.00%	(2,052,303.00)	0.00%	(2,052,303.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		102,695,155.00	(3.85%)	98,741,250.26	2.66%	101,369,397.90
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(9,149,378.00)		(7,465,958.65)		(969,676.93)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		22,983,988.38		13,834,610.38		6,368,651.73
2. Ending Fund Balance (Sum lines C and D1)		13,834,610.38		6,368,651.73		5,398,974.80
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	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	0.00				
2. Unassigned/Unappropriated	9790	13,834,610.38		6,368,651.73		5,398,974.80
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,834,610.38		6,368,651.73		5,398,974.80
E. AVAILABLE RESERVES						
1. General Fund						
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	13,834,610.38		6,368,651.73		5,398,974.80
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		13,834,610.38		6,368,651.73		5,398,974.80
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.						
Right sizing to align with declining enrollment. One time shift of Health and Welfare Benefits.						

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	4,645,239.00	(20.22%)	3,705,769.00	0.00%	3,705,769.00
3. Other State Revenues	8300-8599	19,780,503.00	(5.03%)	18,786,497.00	0.00%	18,786,497.00
4. Other Local Revenues	8600-8799	1,274,254.00	0.00%	1,274,254.00	0.00%	1,274,254.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	35,194,090.00	(.50%)	35,017,107.72	2.21%	35,791,562.36
6. Total (Sum lines A1 thru A5c)		60,894,086.00	(3.47%)	58,783,627.72	1.32%	59,558,082.36
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,510,574.00		16,136,952.05
b. Step & Column Adjustment				271,435.05		322,739.04
c. Cost-of-Living Adjustment						
d. Other Adjustments				354,943.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,510,574.00	4.04%	16,136,952.05	2.00%	16,459,691.09
2. Classified Salaries						
a. Base Salaries				9,807,395.00		10,353,306.80
b. Step & Column Adjustment				147,110.93		155,299.60
c. Cost-of-Living Adjustment						
d. Other Adjustments				398,800.87		(512,672.76)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,807,395.00	5.57%	10,353,306.80	(3.45%)	9,995,933.64
3. Employee Benefits	3000-3999	16,581,535.00	18.23%	19,604,478.91	(13.06%)	17,043,301.99
4. Books and Supplies	4000-4999	2,930,183.00	44.97%	4,247,848.00	2.70%	4,362,540.00
5. Services and Other Operating Expenditures	5000-5999	13,612,535.00	2.70%	13,980,073.00	2.70%	14,357,535.00
6. Capital Outlay	6000-6999	971,438.00	0.00%	971,438.00	0.00%	971,438.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	900,000.00	0.00%	900,000.00	0.00%	900,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,980,784.00	0.00%	1,980,784.00	0.00%	1,980,784.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,250,000.00	(68.00%)	400,000.00	0.00%	400,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		63,544,444.00	7.92%	68,574,880.76	(3.07%)	66,471,223.72
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,650,358.00)		(9,791,253.04)		(6,913,141.36)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		20,240,099.44		17,589,741.44		7,798,488.40
2. Ending Fund Balance (Sum lines C and D1)		17,589,741.44		7,798,488.40		885,347.04
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	17,589,742.18		7,798,488.40		885,347.04
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	(.74)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,589,741.44		7,798,488.40		885,347.04
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.						
Shift in certificated salaries to Prop 28 and right sizing due to enrollment decline.						

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	115,953,382.00	(3.41%)	111,995,101.00	.13%	112,143,985.00
2. Federal Revenues	8100-8299	4,645,239.00	(20.22%)	3,705,769.00	0.00%	3,705,769.00
3. Other State Revenues	8300-8599	22,586,053.00	(4.40%)	21,592,047.00	0.00%	21,592,047.00
4. Other Local Revenues	8600-8799	11,255,189.00	(6.57%)	10,516,002.33	0.00%	10,516,002.33
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	2,250,000.00	433.33%	12,000,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		154,439,863.00	(2.84%)	150,058,919.33	6.60%	159,957,803.33
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				64,559,823.00		63,532,952.91
b. Step & Column Adjustment				1,129,796.91		1,152,169.06
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,156,667.00)		(970,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	64,559,823.00	(1.59%)	63,532,952.91	.29%	63,715,121.97
2. Classified Salaries						
a. Base Salaries				25,051,897.00		26,236,367.46
b. Step & Column Adjustment				375,778.46		393,545.51
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				808,692.00		(390,314.65)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,051,897.00	4.73%	26,236,367.46	.01%	26,239,598.32
3. Employee Benefits	3000-3999	41,895,107.00	.57%	42,135,660.65	.18%	42,212,704.33
4. Books and Supplies	4000-4999	5,321,178.00	15.13%	6,126,098.00	(1.87%)	6,011,503.00
5. Services and Other Operating Expenditures	5000-5999	26,189,214.00	2.76%	26,912,672.00	1.40%	27,289,314.00
6. Capital Outlay	6000-6999	1,046,739.00	0.00%	1,046,739.00	0.00%	1,046,739.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	997,160.00	0.00%	997,160.00	0.00%	997,160.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(71,519.00)	0.00%	(71,519.00)	0.00%	(71,519.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,250,000.00	(68.00%)	400,000.00	0.00%	400,000.00
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)		166,239,599.00	.65%	167,316,131.02	.31%	167,840,621.62
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(11,799,736.00)		(17,257,211.69)		(7,882,818.29)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		43,224,087.82		31,424,351.82		14,167,140.13
2. Ending Fund Balance (Sum lines C and D1)		31,424,351.82		14,167,140.13		6,284,321.84
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	17,589,742.18		7,798,488.40		885,347.04
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00

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	13,834,609.64		6,368,651.73		5,398,974.80					
f. Total Components of Ending Fund Balance											
(Line D3f must agree with line D2)		31,424,351.82		14,167,140.13		6,284,321.84					
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	0.00		0.00		0.00					
c. Unassigned/Unappropriated	9790	13,834,610.38		6,368,651.73		5,398,974.80					
d. Negative Restricted Ending Balances											
(Negative resources 2000-9999)	979Z	(.74)		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)		13,834,609.64		6,368,651.73		5,398,974.80					
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.32%		3.81%		3.22%					
F. RECOMMENDED RESERVES											
1. Special Education Pass-through Exclusions											
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):											
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes										
b. If you are the SELPA AU and are excluding special education pass-through funds:											
1. Enter the name(s) of the SELPA(s):											
2. Special education pass-through funds											
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00									
2. District ADA											
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		9,079.67		8,950.63		8,788.53					
3. Calculating the Reserves											
a. Expenditures and Other Financing Uses (Line B11)		166,239,599.00		167,316,131.02		167,840,621.62					
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)		166,239,599.00		167,316,131.02		167,840,621.62					
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%					
e. Reserve Standard - By Percent (Line F3c times F3d)		4,987,187.97		5,019,483.93		5,035,218.65					
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00					
g. Reserve Standard (Greater of Line F3e or F3f)		4,987,187.97		5,019,483.93		5,035,218.65					
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES					

Second 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	(20,700.00)	0.00	(71,519.00)				
Other Sources/Uses Detail					0.00	1,250,000.00		
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	0.00	0.00	71,519.00	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					1,250,000.00	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	0.00		
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	20,700.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Second 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					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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	0.00		
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								

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	20,700.00	(20,700.00)	71,519.00	(71,519.00)	1,250,000.00	1,250,000.00		