

COAST UNIFIED SCHOOL DISTRICT
BOARD AGENDA BACKUP
Regular Board Meeting – December 14, 2023

ACTION

TITLE: Resolution #2023-24-7 – First Period Interim Report and Positive Certification for School Year 2023-24

EXHIBIT: See attached.

EXPLANATION:

Education Code Sections 42131 and 33127 require that Interim Financial Reports be filed to update Fiscal Year Budget Projections. This is the first of two required interim reports, covering the period July 1 – October 31, 2023. Fund budgets will be updated to reflect the Interim Report projections when reviewed by the Board and approved by the County Superintendent of Schools. The review and approval must take place by December 15, 45 days after the close of the first period. A copy of the First Interim Report has been publicly displayed on the District website since December 6, 2023.

RECOMMENDATION:

Approve.

Submitted by: Christie Cosme



Scott Smith, Superintendent

2023-24
FIRST INTERIM BUDGET REPORT
Period July 1, 2023 – October 31, 2023

Board Members

Juli Amodei
Lee McFarland
Joe Prian
Samuel Shalhoub
Tiffany Silva

COAST UNIFIED SCHOOL DISTRICT
Regular Meeting of the Board of Trustees
Meeting Date: December 14, 2023

TO: Board of Trustees

FROM: Christie Cosme, Business Manager

SUBJECT: ***2023-24 First Interim Financial Report Narrative***

Pursuant to Education code 42131 and 33127, the 2022-23 First Interim Financial Report is presented for the Board's review and approval. This is the first of two required reports covering the period from July 1, 2023 – October 31, 2023. The First Interim Report reflects the most current assumptions as reported on the School Services of California School District and County Office Financial Projection Dartboard Final Budget Version (attached) and includes the Coast Unified School District's (District) financial position and assumptions as of October 31, 2023. Fund budgets will be updated to reflect the Interim Report projections when reviewed by the Board and approved by the County Superintendent of Schools.

The First Interim Report, as of October 31, 2023, provides comparison of the Adopted Budget, year-to-date totals and First Interim projections. The objective in preparing Interim Reports is to help ensure proper Board oversight and periodic adjustment of the District's operating budget. The Board asserts, by filing a Positive Certification of Financial Position, the District is able to meet the current year and the two subsequent year's financial obligations. Currently the District is submitting a positive certification. However, I would advise caution and much consideration in going forward with expenditures that reduce our reserve as we have financial obligations in the future that need to be addressed as well as reducing deficit spending.

The First Interim Report contains information on the General Fund revenues, expenditures and fund balance as well as cash flow analysis, criteria and standards review and a two-year projection for fiscal years 2024-25 and 2025-26.

Financial Highlights

The fiscal position of the District for fiscal year 2023-24 is stable. The implementation of the Local Control Funding Formula (LCFF) began in the 2013-14 fiscal year, and has substantively altered the calculations for financing public schools. The LCFF was designed to restore funding incrementally over seven years to reach a target of the level that districts had achieved back in fiscal year 2007-08. The LCFF was funded 100%, one year ahead of target. However, the District remains supported by property taxes that contribute far more than the new funding model currently guarantees. Although the information suggests that Coast Unified School District will continue to be funded by property taxes over the LCFF formula, economic indicators still require monitoring.

The LCFF was developed primarily by eliminating most state categorical programs and creating a higher base funding per student. This base amount is enhanced by the Supplemental and Concentration Grants that target low income students as well as English learners and foster youth. The base funding plus the Supplemental and Concentration Grants make up the LCFF. However, basic aid districts which receive property taxes in excess of the LCFF calculations were guaranteed continued revenue equal to the 2012-13 state categorical programs net of the "fair share" reduction. The District is estimated to receive approximately \$623,000 of state categorical revenue for 2023-24, as well as an estimated \$12,730,115 in property taxes.

In addition, the passage of Proposition 30 in November 2012 prevented an additional cut to state funding and created the Education Protection Account (EPA). The District is expected to receive EPA funding of approximately \$97,650 for the current fiscal year. This amount was set to stop in the 2019-20 fiscal year. However, with passage of Proposition 55, a portion of Proposition 30 remains intact. While the increase in sales tax expired after the 2018-19 fiscal year, the increase in personal income tax on incomes over \$250,000 will remain in effect for an additional 12 years to help fund education and healthcare. Coast Unified School District will receive funds through the 2030-31 fiscal year, and is estimating receiving approximately \$92,552, for 2024-25 and 2025-26.

Fund 01 – General Fund

The General Fund is the chief operating fund of the district. The General Fund is used to account for the ordinary operations of the district with transactions recorded as Unrestricted or Restricted funding sources.

Revenue Assumptions:

- Property taxes were estimated at budget development to increase 3.5% over 2022-23. The amount of property tax revenues, estimated at \$12,519,747 and were increased to \$12,730,115 per Fiscal Bulletin #49 from SLOCOE. For subsequent years, an increase of 3% was estimated for 2024-25 and 3% was estimated for 2025-26.
- October CalPads enrollment was 485, a decrease of two students over last year's CalPads numbers.
- Our unduplicated percentage of enrollment is 86.65%. This is an increase of 9.85% over last year.
- We received \$61,649 for the passage of Senate Bill 1090, which helps mitigate the effects of the decommissioning of the Diablo Nuclear Power Plant. This was reflected in the original budget. We will be receiving \$61,649 each year over the next two years for a total of \$493,192.
- Contributions have increased due to additions of special education students that were not accounted for at budget development.
- All revenues have been adjusted to the latest estimates received.

Following are the 2023-24 First Interim Budget Summary of Changes (from budget adoption):

	2023-24 Adopted Budget	2023-24 1st Interim Budget	Net Change
<i>Unrestricted Revenues</i>			
Property Taxes/LCFF	\$ 13,276,387	\$13,458,068	\$ 181,681
Federal Revenues	\$ 0	\$ 0	\$ 0
All Other State Revenues	\$ 112,927	\$ 112,927	\$ 0
All Other Local Revenues	\$ 304,699	\$ 351,423	\$ 46,724
Total – Unrestricted Revenues			\$ 228,405
<i>Restricted Revenues</i>			
ASES (6010)	\$ 135,000	\$ 135,000	\$ 0
Expanded Learning Opportunity Program	\$ 300,000	\$ 300,000	\$ 0
Title I (3010)	\$ 125,000	\$ 125,000	\$ 0
Special Education (6500)	\$ 545,463	\$ 545,463	\$ 0
Special Ed – Discretionary Grants (3315)	\$ 4,723	\$ 4,723	\$ 0

Title II – Teacher Quality (4035)	\$ 19,875	\$ 19,875	\$ 0
Title III – LEP (4203)	\$ 25,520	\$ 25,520	\$ 0
Lottery – Restricted (6300)	\$ 34,850	\$ 34,850	\$ 0
Voc-Ag Grant (7010)	\$ 20,000	\$ 20,000	\$ 0
Career Technical Education (CTE) (6387)	\$ 166,500	\$ 166,500	\$ 0

COVID Resources

ESSER III (3213)	\$ 65,631	\$ 65,631	\$ 0
ESSER III (3214)	\$ 152,456	\$ 152,456	\$ 0

Total – Restricted Revenues **\$ 228,405**

Contributions from Unrestricted to Restricted **\$ 2,237,349 \$ 2,329,430 \$ 92,081**

Expenditure Assumptions

- Salaries and benefits have been adjusted as employees are hired and positions are filled. All salary increases for certificated and classified were reflected at budget adoption. We added a Print Shop Manager as well as two Career Tech I positions.
- Operating Services increased primarily because of additional Special Education expenditures, budgeting carryover and adjusting budgets as information becomes available.
- Capital Outlay increased due to the purchase of two district vehicles as well as a John Deere Gator as well as fencing that was added to both the grammar school and the high school.

	2023-24 Adopted Budget	2023-24 1st Interim Budget	Net Change
Expenditures – Unrestricted and Restricted			
Certificated Salaries	\$5,689,493	\$5,620,159	\$ 69,334
Classified Salaries	\$3,321,031	\$3,348,840	\$ +27,809
Benefits	\$4,221,627	\$4,239,587	\$ +17,960
Materials and Supplies	\$1,000,065	\$ 959,184	\$ 40,881
Capital Outlay	\$ 137,500	\$ 342,983	\$+205,483
Other Outgo	\$1,778,892	\$1,753,892	\$ +25,000

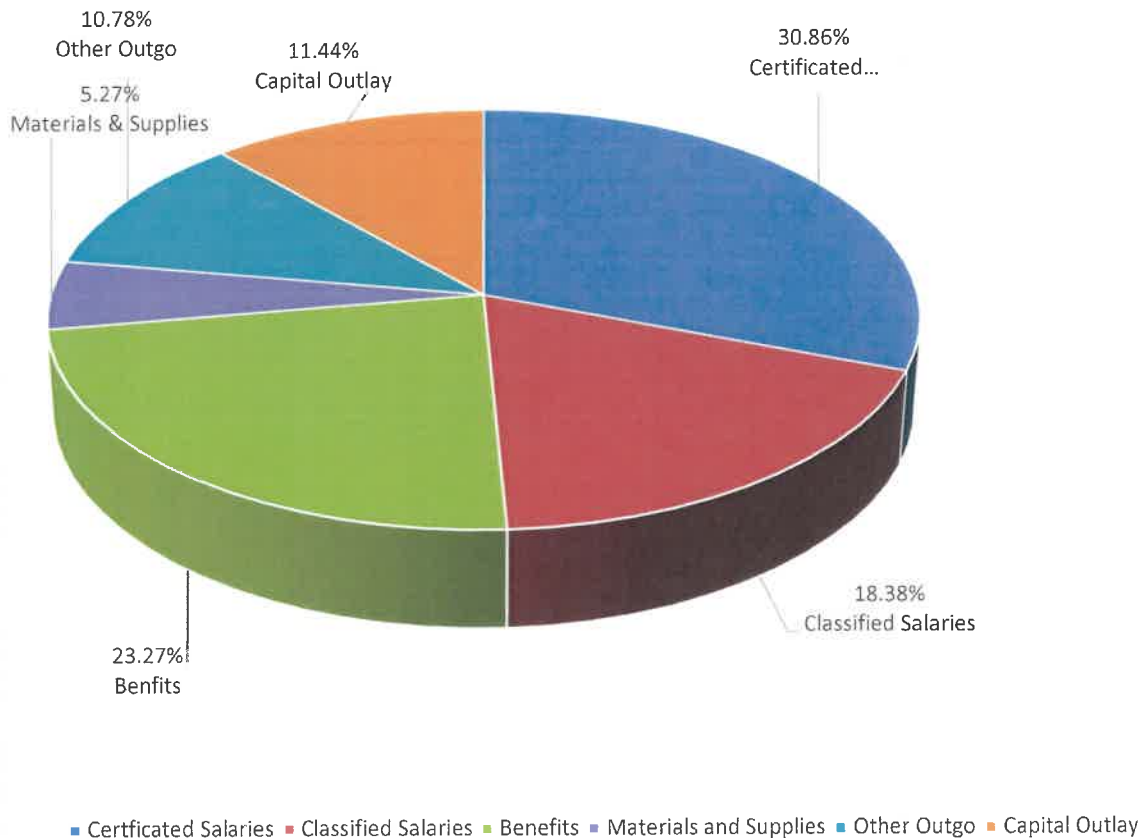
Total Increase of Expenditures **\$ 276,252**

Increased Expenditures from Budget Development:

• Budgeted carryover	\$ 12,132
• Added Zoom for CGS	\$ 900.00
• Additional Costs for SLMS Fire Alarm	\$ 7,985.00
• Devin Henderson	\$ 3,400.00
• Geary Floors/SLMS	\$ 9,350.00
• Gym Bleachers	\$ 2,850.00
• Increase One SpEd Aide	\$ 51,500.00
• School Dude	\$ 2,253.00
• 2 Honda Civics	\$ 55,987.00
• Curriculum CGS	\$ 12,100.00

• Fence for CGS	\$	16,500.00
• Additional Fence/Gate for CUHS	\$	10,152.00
• Additional Cost on Fire Panel/SLMS	\$	22,784.00
• John Deere Gator	\$	17,290.00

2023-24 First Interim Expenditures



The district's salaries and benefits represent 72.51% of the expenditures for the district. This is lower than most districts, which are typically between 85% and 90%. This is also lower than usual due to the increase of COVID-19 funds received by the district.

Designated Reserve for Economic Uncertainty

- The State requires a 4% reserve for districts of Coast Unified School District's size. The Reserve for Economic Uncertainty for 2023-24 fiscal year is estimated at \$754,357, and represents an 8.27% reserve. Projections for 2024-25 and 2025-26, using current budget assumptions, allow us to meet the State required 4% reserves in 2024-25 at 10.68% and 2025-26 at 6.57%. The reserve will continue to drop as we honor the Memorandum of Understanding with Cayucos Elementary School District and San Luis Coastal Unified School District. This is especially concerning as Coast Unified School District is a Basic Aid district, relying on continuing property taxes to fund our schools. In the event of an economic downturn, this could greatly affect the funding of our school and require reductions to meet reserve levels. As we have seen, expenses are rising at a faster pace than are revenues. Because of this, a conservative approach in spending will need to be adopted and implemented in order to maintain a positive certification in all three years.

Other Funds

- ***Fund 13 Cafeteria:*** Currently, we are estimating a district contribution to the Cafeteria Fund of \$186,259. This amount is most likely to be reduced as we enter our fourth year as a Provision 2 district and begin Universal Meals. With Provision 2 and Universal Meals, every student eats for free with a higher reimbursement rate from the Federal and State governments. However, this also means more food procurement as more meals are being served. In addition, food prices have increased at a higher rate than our reimbursement rate. Because the amount of the reimbursement rate is unknown at this time, we will be monitoring the fund closely. We have historically contributed much less to the Cafeteria Fund.
- ***Fund 17 Special Reserve:*** Currently, Fund 17 has a balance of \$484,260 none of which is being used to meet our required reserve limit. We estimate an ending fund balance of \$484,260.
- ***Fund 25 Capitol Facilities Fund (Developer Fees):*** At First Interim the estimated fund balance for Fund 25 is \$18,100.

Recommended Action: Board approve Qualified Certification

Based on the information in the 2023-24 First Interim Report, the Coast Unified School District will meet its financial obligations in the current year 2023-24 and two subsequent years. Even though we meet our reserve level in all three years, we must move forward with caution when spending and make sure that careful attention is being paid when expenditures are approved. We have a lot of one-time money to be spent that will ease the general fund in the short term. However, once that money is gone, the programs that we want to keep, will revert back to the general fund. This will require planning and monitoring. The First Interim Budget Report as presented is an accurate representation of what is known at this time.

COAST UNIFIED SCHOOL DISTRICT

General Fund Revenues and Expenses

Budget vs. First Interim

CATEGORIES	2023-24 Budget			2023-24 First Interim			DIFFERENCE (Budget - 1st Interim)		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues									
Revenue Limit									
Federal	13,276,387	217,218	13,493,605	13,458,068	217,218	13,675,286	181,681	0	181,681
Other State	0	501,389	501,389	0	527,132	527,132	0	25,743	25,743
Local	112,927	1,132,482	1,245,409	112,927	1,442,266	1,555,193	0	309,784	309,784
	304,699	581,467	886,166	351,423	605,987	957,410	46,724	24,520	71,244
Total Revenues	13,694,013	2,432,556	16,126,569	13,922,418	2,792,603	16,715,021	228,405	360,047	588,452
Expenditures									
Certificated Salaries									
Classified Salaries	4,594,541	1,094,952	5,689,493	4,590,509	1,180,966	5,771,475	-4,032	86,014	81,982
Employee Benefits	2,731,817	589,214	3,321,031	2,736,712	620,152	3,356,864	4,895	30,938	35,833
Books & Supplies	3,024,780	1,196,847	4,221,627	3,035,665	1,250,415	4,286,080	10,885	53,568	64,453
Services & Operating	438,125	561,940	1,000,065	501,619	682,556	1,184,175	63,494	120,616	184,110
Capital Outlay	992,050	906,021	1,898,071	1,088,192	930,584	2,018,776	96,142	24,563	120,705
Other Outgo	65,000	72,500	137,500	51,552	217,246	268,798	-13,448	144,746	131,298
Indirect Cost	1,018,892	760,000	1,778,892	1,018,892	790,000	1,808,892	0	30,000	30,000
	-86,788	64,393	-22,395	-86,788	64,393	-22,395	0	0	0
Total Expenditures	12,778,417	5,245,867	18,024,284	12,936,353	5,736,312	18,672,665	157,936	490,445	648,381
Other Sources/ Uses									
Transfers In/ Sources	0	0	0	0	0	0	0	0	0
Transfers Out/Uses	-186,259	0	-186,259	-186,259	0	-186,259	0	0	0
Contributions	-2,237,349	2,237,349	0	-2,329,430	2,329,430	0	-92,081	92,081	0
Change Fund Balance	-1,508,012	-575,962	-2,083,974	-1,529,624	-614,279	-2,143,903	-21,612	0	-59,929
Beginning Balance	2,590,716	1,859,575	4,450,291	3,090,017	658,157	3,748,174			
Audit Adjustment	0	0	0	0	0	0			
Net Change	-1,508,012	-575,962	-2,083,974	-1,529,624	-614,279	-2,143,903			
Ending Balance	1,082,704	1,283,613	2,366,317	1,560,393	43,878	1,604,271			
4% Reserve Level	728,422			754,357					
Actual Reserve Level	5.95%			8.27%					

COAST UNIFIED SCHOOL DISTRICT

General Fund Revenues and Expenses

Multi-Year Projection Recap

CATEGORIES	2023-24 MYP			2024-25 MYP			2025-26 MYP		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues									
Revenue Limit									
Federal	13,458,068	217,218	13,675,286	14,100,999	221,562	14,322,561	14,503,400	225,995	14,729,395
Other State	0	527,132	527,132	0	288,617	288,617	0	293,824	293,824
Local	112,927	1,442,266	1,555,193	106,374	828,055	934,429	104,582	827,305	931,887
	351,423	605,987	957,410	284,954	530,400	815,354	288,367	594,126	882,493
	0		0			0			0
Total Revenues	13,922,418	2,792,603	16,715,021	14,492,327	1,868,634	16,360,961	14,896,349	1,941,250	16,837,599
Expenditures									
Certificated Salaries	4,590,509	1,180,966	5,771,475	4,544,215	1,064,966	5,609,181	4,524,382	1,136,275	5,660,657
Classified Salaries	2,736,712	620,152	3,356,864	2,888,489	630,952	3,519,441	2,937,295	664,248	3,601,543
Employee Benefits	3,035,665	1,250,415	4,286,080	3,047,409	1,170,183	4,217,592	3,048,211	1,242,361	4,290,572
Books & Supplies	501,619	682,556	1,184,175	450,000	300,000	750,000	400,000	250,000	650,000
Services & Operating	1,088,192	930,584	2,018,776	1,092,350	550,000	1,642,350	1,095,276	350,000	1,445,276
Capital Outlay	51,552	217,246	268,798	65,000	0	65,000	65,000	0	65,000
Other Outgo	1,018,892	790,000	1,808,892	1,020,000	750,000	1,770,000	1,020,000	750,000	1,770,000
Indirect Cost	-86,788	64,393	-22,395	-82,313	61,173	-21,140	-85,037	61,173	-23,864
	0		0			0			0
Total Expenditures	12,936,353	5,736,312	18,672,665	13,025,150	4,527,274	17,552,424	13,005,127	4,454,057	17,459,184
Other Sources/ Uses									
Transfers In/ Sources	0	0	0	0	0	0	0	0	0
Transfers Out/Uses	-186,259	0	-186,259	-110,000	0	-110,000	-110,000	0	-110,000
Contributions	-2,329,430	2,329,430	0	-1,031,465	1,031,465	0	-2,512,807	2,512,807	0
Change Fund Balance	-1,529,624	-614,279	-2,143,903	325,712	-1,627,175	-1,301,463	-731,585	0	-731,585
Beginning Balance	3,090,016	2,241,455	5,331,471	1,560,391	1,627,176	3,187,567	1,886,103	1	1,886,104
Audit Adjustment	0	0	0	0	0	0	0	0	0
Net Change	-1,529,624	-614,279	-2,143,903	325,712	-1,627,175	-1,301,463	-731,585	0	-731,585
Ending Balance	1,560,392	1,627,176	3,187,568	1,886,103	1	1,886,104	1,154,518	1	1,154,519
4% Reserve Level	754,357			706,497			702,767		
Actual Reserve Level	8.27%			10.68%			6.57%		

LCFF CALCULATOR

75465 5 digit District code or 7 digit School code (from the CDS code)

NO Is this calculation for a new charter school? (select from drop down list)

District Projection Type

12/5/2023 Projection Date

LEA: Coast Unified

Projection Title: 2023-24 First Interim

Created by: Christie Cosme

Email: ccosme@coastusd.org

Phone: (805) 924-2926

	PY3	PY2	PY1	CY	CY1	CY2	CY3	CY4
Coast Unified (75465)	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28

(1) UNIVERSAL ASSUMPTIONS

Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	50.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension (prorated as calculated by the Department of Finance, DOF)	0.00%	5.07%	13.26%	8.22%	3.94%	3.29%	3.19%	3.16%
Statutory COLA	2.31%	1.70%	6.56%	8.22%	3.94%	3.29%	3.19%	3.16%
Augmentation/(COLA Suspension)	-2.31%	3.37%	6.70%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)	\$ -	\$ -	\$ 2,813.00	\$ 3,044.23	\$ 3,164.17	\$ 3,268.27	\$ 3,372.53	\$ 3,479.10
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	70.06785065%	73.31789035%	12.74780911%	44.55990366%	45.21920787%	45.21920787%		
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	82.74488538%	75.37156903%	12.74780911%	44.55990366%	45.21920787%	45.21920787%		
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -			

Coast Unified (75465)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
(2) CHARTER SCHOOL DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF									
NEW CHARTER SCHOOLS									
New Charter School Name:									
Year that charter starts operation (select from drop down list):		2022-23							
(a) TRANSFER OF IN-LIEU PROPERTY TAX									
Note: Charter schools should contact sponsoring district(s) for in-lieu estimate									
I-4	F-6 / F-7 In-Lieu of Property Tax	-	-	-	-	-	-	-	-
(b) UNDUPLICATED PUPIL PERCENTAGE (UPP)									
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.									
A-1.2, A-2.2, A-3.2	Enrollment (second prior year)	-	-	-	-	-	-	-	-
A-1.1, A-2.1, A-3.1	Enrollment (first prior year)	-	-	-	-	-	-	-	-
A-1, A-2, A-3	Enrollment	-	-	-	-	-	-	-	-
B-1.2, B-2.2, B-3.2	Unduplicated Pupil Count (second prior year)	-	-	-	-	-	-	-	-
B-1.1, B-2.1, B-3.1	Unduplicated Pupil Count (first prior year)	-	-	-	-	-	-	-	-
B-1, B-2, B-3	Unduplicated Pupil Count	-	-	-	-	-	-	-	-
C-1	Single Year Unduplicated Pupil Percentage	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(c) CONCENTRATION GRANT FUNDING LIMITATION: District of Physical Location									
Enter the unduplicated pupil percentage (UPP) of the district where the charter school is physically located. If the charter school has a physical location within the boundaries of more than one district, enter the highest district UPP of all locations.									
D-3	Unduplicated Pupil Percentage (%)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Supplemental Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unduplicated Pupil Percentage: Concentration Grant	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
(d) AVERAGE DAILY ATTENDANCE (ADA)									
ADA used for the Transitional Kindergarten Add-on ONLY:									
G-4	TK (NEW beginning 2022-23)	-	-	-	-	-	-	-	-
ADA used for Base, Supplemental and Concentration Grant Calculations:									
Enter P2 Data - Note: Charter School ADA is always funded on current year									
B-1	Grades TK-3	-	-	-	-	-	-	-	-
B-2	Grades 4-6	-	-	-	-	-	-	-	-
B-3	Grades 7-8	-	-	-	-	-	-	-	-
B-4	Grades 9-12	-	-	-	-	-	-	-	-
	SUBTOTAL ADA	-	-	-	-	-	-	-	-
	RATIO: ADA to Enrollment	-	-	-	-	-	-	-	-
(e) OTHER LCFF ADJUSTMENTS									
Miscellaneous Adjustments (line H-2). Include adjustments for audit penalties and special legislation. Adjustments can be positive or negative.									
Minimum State Aid Adjustments (Line J-5), captures adjustments for audit penalties and special legislation. Adjustments can be positive or negative.									
H-2	Miscellaneous Adjustments	\$	-	\$	-	\$	-	\$	-
J-5	Minimum State Aid Adjustments	\$	-	\$	-	\$	-	\$	-

Coast Unified (75465)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF									
(a) GENERAL QUESTIONS									
Is your district required to transfer in-lieu taxes to a charter school?		YES							
Does your district have a necessary small school?		NO							
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION									
Did your district meet the requirements of funding?		YES							
(c) PROPERTY TAXES									
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 11,044,011	\$ 11,420,982	\$ 12,257,074	\$ 12,730,115	\$ 13,387,693	\$ 13,790,795		
B-5	Redevelopment Agency Local Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
	Less In-Lieu Property Tax Transfer	\$ (23,562)	\$ (16,176)	\$ (9,815)	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local Revenue	\$ 11,020,449	\$ 11,404,806	\$ 12,247,259	\$ 12,730,115	\$ 13,387,693	\$ 13,790,795	\$ -	\$ -
(d) OTHER LCFF ADJUSTMENTS									
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.									
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -					
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -					
(e) UNDUPLICATED PUPIL PERCENTAGE									
A-1.2 / A-3.2	District Enrollment (second prior year)	561	582						
A-1.1 / A-3.1	District Enrollment (first prior year)	582	536						
A-1 / A-3	District Enrollment	536	495	485	498	503	492	494	
A-2.2 / A-4.2	COE Enrollment (second prior year)	-	1						
A-2.1 / A-4.1	COE Enrollment (first prior year)	1	1						
A-2 / A-4	COE Enrollment	1	1	1	1	1	1	1	
	Total Enrollment	537	496	486	499	504	493	495	-
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	429	453						
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	453	412						
B-1 / B-3	District Unduplicated Pupil Count	412	384	365	374	377	370	371	
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	-	1						
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	1	1						
B-2 / B-4	COE Unduplicated Pupil Count	1	1	1	1	1	1	1	
	Total Unduplicated Pupil Count	413	385	366	375	378	371	372	-
	Single Year Unduplicated Pupil Percentage	76.91%	77.62%	75.31%	75.15%	75.00%	75.25%	75.15%	0.00%
C-1	Unduplicated Pupil Percentage (%)	77.10%	77.48%	76.63%	76.03%	75.15%	75.13%	75.13%	0.00%

Coast Unified (75465)											
(f) AVERAGE DAILY ATTENDANCE (ADA)											
ADA used for the Transitional Kindergarten Add-on ONLY:											
G-10											
TK (Commencing in 2022-23)											
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.											
Current Year ADA: (P-2, Annual for Special Day Class Extended Year)											
B-1, D-6	Grades TK-3	164.65	121.12	127.78	136.16	132.48	142.60	149.04			
B-2, D-7	Grades 4-6	120.56	114.03	97.93	91.08	92.00	92.92	90.16			
B-3, D-8	Grades 7-8	80.10	69.45	72.82	76.36	74.52	57.96	56.12			
B-4, D-9	Grades 9-12	185.61	163.97	146.74	154.56	163.76	159.16	159.16			
	TOTAL CURRENT YEAR ADA	550.92	468.57	445.27	458.16	462.76	452.64	454.48			
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)											
E-1, D-17	Grades TK-3	-	-	-	-	-	-	-			
E-2, D-18	Grades 4-6	-	-	-	-	-	-	-			
E-3, D-19	Grades 7-8	-	-	-	-	-	-	-			
E-4, D-20	Grades 9-12	-	-	-	-	-	-	-			
	TOTAL NPS-CDS (Annual)	-	-	-	-	-	-	-			
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Ttr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).											
	DISTRICT TOTAL	550.92	468.57	445.27	458.16	462.76	452.64	454.48			
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)											
E-6, E-11	Grades TK-3	0.98	1.09	0.98							
E-7, E-12	Grades 4-6	-	-	0.09							
E-8, E-13	Grades 7-8	-	-	-							
E-9, E-14	Grades 9-12	-	-	-							
	COUNTY TOTAL	0.98	1.09	1.07							
	RATIO: District ADA-to-Enrollment	102.78%	94.56%	91.81%	92.00%	92.00%	92.00%	92.00%			
	RATIO: County ADA-to-Enrollment	98.00%	109.00%	107.00%	0.00%	0.00%	0.00%	0.00%			
(g) PRIOR YEAR GUARANTEE ADJUSTMENT FOR CHARTER SHIFT											
If applicable, enter prior year ADA for students transferring into or out of district schools and district-sponsored charter schools. Report the prior year ADA for these students in the current year field, using the grade span the students were enrolled in during the prior year(s). NOTE: Legislative requiring the charter shift adjustment was suspended in fiscal years 2020-21 and 2021-22, no prior year ADA should be entered for these years.											
Prior year											
A-19.1	Grades TK-3	-	-	-	-	-	-	-			
A-19.2	Grades 4-6	-	-	-	-	-	-	-			
A-19.3	Grades 7-8	-	-	-	-	-	-	-			
A-19.4	Grades 9-12	-	-	-	-	-	-	-			
A-20.1	Grades TK-3	-	-	-	-	-	-	-			
A-20.2	Grades 4-6	-	-	-	-	-	-	-			
A-20.3	Grades 7-8	-	-	-	-	-	-	-			
A-20.4	Grades 9-12	-	-	-	-	-	-	-			
	Net Increase/(decrease) to prior year ADA	-	-	-	-	-	-	-			

Coast Unified (75465) - 2023-24 First Interim									
LOCAL CONTROL FUNDING FORMULA									
LCFF ENTITLEMENT CALCULATION									
Calculation Factors									
2022-23									
2023-24									
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Coast Unified (75465) - 2023-24 First Interim									
LOCAL CONTROL FUNDING FORMULA									
LCFF ENTITLEMENT CALCULATION									
Calculation Factors									

Coast Unified (75465) - 2023-24 First Interim											
LOCAL CONTROL FUNDING FORMULA											
LCFF ENTITLEMENT CALCULATION											
Calculation Factors											
	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		Base Grant Proration		Unduplicated Pupil Percentage		
	3-PY Average	ADA	Base	Grade Span	Supplemental	Concentration	Base	Grade Span	Supplemental	Concentration	
Grades TK-3	137.08	\$	10,989	\$	1,143	\$	1,823	\$	1,587	\$	2,130,548
Grades 4-6	92.00	\$	11,155				1,676		1,460		1,314,747
Grades 7-8	69.61	\$	11,484				1,726		1,503		1,024,117
Grades 9-12	159.16	\$	13,310		346		2,052		1,787		2,784,467
Subtract Necessary Small School ADA and Funding											
Total Base, Supplemental, and Concentration Grant		\$	5,450,453	\$	211,752	\$	850,803	\$	740,871	\$	7,253,879
NSS Allowance											
TOTAL BASE	457.85	\$	5,450,453	\$	211,752	\$	850,803	\$	740,871	\$	7,253,879
ADD ONS:											
Targeted Instructional Improvement Block Grant											
Home-to-School Transportation (COLA added commencing 2023-24)											\$ 35,609
Small School District Bus Replacement Program (COLA added commencing 2023-24)											258,862
Transitional Kindergarten (commencing 2022-23)											
ECONOMIC RECOVERY TARGET PAYMENT											
LCFF Entitlement Before Adjustments											1,318,817
Miscellaneous Adjustments											\$ 8,944,735
ADJUSTED LCFF ENTITLEMENT											\$ 8,944,735
Local Revenue (including RDA)											
Gross State Aid											\$ 8,944,735
Education Protection Account Entitlement											
Net State Aid											\$ 8,944,735
MINIMUM STATE AID CALCULATION											
2012-13 RL/Charter Gen BG adjusted for ADA											N/A
2012-13 NSS Allowance (deficit)											\$ 3,310,370
Minimum State Aid Adjustments											
Less Current Year Property Taxes/In-Lieu											
Less Education Protection Account Entitlement											
Subtotal State Aid for Historical RL/Charter General BG											\$ 3,310,370
Categorical Minimum State Aid											623,045
Charter School Categorical Block Grant adjusted for ADA											
Minimum State Aid Guarantee Before Proration Factor											\$ 3,933,415
Proration Factor											0.00%
Minimum State Aid Guarantee											\$ 3,933,415
CHARTER SCHOOL MINIMUM STATE AID OFFSET											
LCFF Entitlement											
Minimum State Aid plus Property Taxes including RDA											
Offset											
Minimum State Aid Prior to Offset											
Total Minimum State Aid with Offset											
State Aid Before Additional State Aid											\$ 8,944,735
ADDITIONAL STATE AID											\$ -
LCFF State Aid, Adjusted for Minimum State Aid Guarantee											\$ 8,944,735
LCFF Entitlement (before COE transfer, Choice & Charter Supplemental)											
Change Over Prior Year											
LCFF Entitlement Per ADA											19,536
Per-ADA Change Over Prior Year											
Basic Aid Status (school districts only)											Non-Basic Aid
LCFF SOURCES INCLUDING EXCESS TAXES											
State Aid											2026-27
Education Protection Account											\$ 8,944,735
Property Taxes Net of In-Lieu Transfers											
Charter In-Lieu Taxes											
Total LCFF (Excludes Basic Aid Choice and Basic Aid Supplemental Funding)											\$ 8,944,735
v.24,2b											
C3											
2026-27											
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Coast Unified (75465) - 2023-24 First Interim
EDUCATION PROTECTION ACCOUNT

12/5/23

Certification Period:		Annual	P2	Est. Annual	Estimated P-2	Est. Annual	2023-24	2024-25	2025-26	2026-27	2027-28
EDUCATION PROTECTION ACCOUNT (EPA) MINIMUM ENTITLEMENT											
A-1	Total ADA for EPA Minimum	\$ 551.90	\$ 551.91	\$ 552.01	\$ 524.54	\$ 524.54	\$ 488.25	\$ 462.76	\$ 462.76	\$ 462.76	\$ 462.76
A-2	Minimum Funding per ADA	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200	\$ 200
A-3	EPA Minimum Funding (A-1 * A-2)	\$ 110,380	\$ 110,382	\$ 110,402	\$ 104,908	\$ 104,908	\$ 97,650	\$ 92,552	\$ 92,552	\$ 92,552	\$ 92,552
EPA PROPORTIONATE SHARE CAP											
B1-B4	2012-13 Deficit Base RI/Charter Rate (adjusted for COLA eff. 21/22)	\$ 7,161.62		\$ 8,305.52	\$ 8,850.36	\$ 8,850.36	\$ 9,577.86	\$ 9,955.23	\$ 10,282.76	\$ 10,610.78	\$ 10,946.08
B2-B5	Current Year Funded ADA, excluding NSS	\$ 551.90		\$ 552.01	\$ 524.54	\$ 524.54	\$ 488.25	\$ 462.76	\$ 462.76	\$ 457.85	\$ 456.62
B-7	2012-13 Deficit Other Revenue Limit per ADA (adjusted for COLA eff. 21/22)	\$ 68.63		\$ 79.60	\$ 84.82	\$ 84.82	\$ 91.79	\$ 95.41	\$ 98.55	\$ 101.69	\$ 104.90
B-8	Current Year Funded ADA, including NSS	\$ 551.90		\$ 552.01	\$ 524.54	\$ 524.54	\$ 488.25	\$ 462.76	\$ 462.76	\$ 457.85	\$ 456.62
	Adjusted Total Revenue Limit	\$ 3,990.375		\$ 4,628.670	\$ 4,686.859	\$ 4,686.859	\$ 4,721.206	\$ 4,651.034	\$ 4,804.055	\$ 4,904.705	\$ 5,046.098
B-10	Current Year Adjusted NSS Allowance	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
B-12	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 3,990.375	\$ 4,627.832	\$ 4,628.670	\$ 4,686.859	\$ 4,686.859	\$ 4,721.206	\$ 4,651.034	\$ 4,804.055	\$ 4,904.705	\$ 5,046.098
B-13	Local Revenue/In-Lieu of Property Taxes	\$ 11,020.449	\$ 11,377.311	\$ 11,404.806	\$ 12,247.259	\$ 12,247.259	\$ 12,730.115	\$ 13,387.693	\$ 13,790.795	\$ -	\$ -
B-14	EPA Proportionate Share Cap (B-12 - B-13; if less than 0, B-14 = 0)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPA PROPORTIONATE SHARE											
C-1	Adjusted Revenue Limit/Adjusted General Purpose Funding for EPA	\$ 3,990.375	\$ 4,627.832	\$ 4,628.670	\$ 4,686.859	\$ 4,686.859	\$ 4,721.206	\$ 4,651.034	\$ 4,804.055	\$ 4,904.705	\$ 5,046.098
C-2	Statewide EPA Proportionate Share Ratio (as of P-2 certification)	\$ 3,301.831	\$ 3,317.89035%	\$ 3,488.701	\$ 12,747,809.11%	\$ 12,747,809.11%	\$ 44,559,903.66%	\$ 45,219,207.87%	\$ 45,219,207.87%	\$ 0.000000000%	\$ 0.000000000%
C-3	EPA Proportionate Share (C-1 * C-2)	\$ -	\$ 3,393,029	\$ -	\$ 597,472	\$ 597,472	\$ 2,103,765	\$ 2,103,161	\$ 2,172,356	\$ -	\$ -
EPA ENTITLEMENT											
D-1	EPA Entitlement (if C-3 < B-14, then C-3; else B-14); (if C-3 and B-14 < A-3, then A-3)	\$ 110,380	\$ 110,382	\$ 110,402	\$ 104,908	\$ 104,908	\$ 97,650	\$ 92,552	\$ 92,552	\$ -	\$ -
D-2	Miscellaneous Adjustments**	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
D-3	Adjusted EPA Entitlement (D-1 + D-2)	\$ 110,380	\$ 110,382	\$ 110,402	\$ 104,908	\$ 104,908	\$ 97,650	\$ 92,552	\$ 92,552	\$ -	\$ -
D-4	Prior Year Annual Adjustment	\$ -	\$ -	\$ -	\$ 20	\$ 20	\$ -	\$ -	\$ -	\$ -	\$ -
D-5	P2 Entitlement Net of PY Adjustment	\$ 110,380	\$ 110,382	\$ 110,402	\$ 104,928	\$ 104,928	\$ 97,650	\$ 92,552	\$ 92,552	\$ -	\$ -
C-2	Statewide EPA Proportionate Share Ratio (as of Annual certification)	\$ 82,744,885.38%	\$ 75,371,569.03%	\$ 75,371,569.03%	\$ 12,747,809.11%	\$ 12,747,809.11%	\$ 44,559,903.66%	\$ 45,219,207.87%	\$ 45,219,207.87%	\$ 0.000000000%	\$ 0.000000000%
	Adjusted EPA Allocation (used to calculate LCFF Revenue)	\$ -	\$ 110,402	\$ -	\$ 104,908	\$ 104,908	\$ 97,650	\$ 92,552	\$ 92,552	\$ -	\$ -

**A miscellaneous adjustment increases EPA State Aid (object 8012) funding in lieu of kio an LEA when it is overpaid. EPA State Aid offsets LCFF State Aid (object 8011). It is calculated a single time at P2.

Coast Unified (75465) - 2023-24 First Interim

12/5/2023

SUMMARY OF FUNDING

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
General Assumptions								
COLA & Augmentation			13.26%	8.22%	3.94%	3.29%	3.19%	3.16%
Base Grant Proration Factor	0.00%	5.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	-	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement								
Base Grant	\$4,594,581	\$4,828,569	\$5,201,357	\$5,239,546	\$5,176,729	\$5,346,973	\$5,450,453	\$5,608,902
Grade Span Adjustment	177,773	186,884	195,574	193,878	195,240	201,515	211,752	224,043
Supplemental Grant	735,897	777,194	827,134	826,206	807,407	833,716	850,803	-
Concentration Grant	527,345	732,857	758,782	742,722	703,594	725,992	740,871	-
Add-ons: Targeted Instructional Improvement Block Grant	35,609	35,609	35,609	35,609	35,609	35,609	35,609	35,609
Add-ons: Home-to-School Transportation	215,916	215,916	215,916	233,664	242,870	250,860	258,862	267,042
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	-	-	30,577	42,010	58,221	66,150	77,568	-
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$6,287,121	\$6,777,029	\$7,264,949	\$7,313,635	\$7,219,670	\$7,460,815	\$7,625,918	\$6,135,596
Miscellaneous Adjustments								
Economic Recovery Target	1,318,817	1,318,817	1,318,817	1,318,817	1,318,817	1,318,817	1,318,817	1,318,817
Additional State Aid	623,045	623,045	623,045	623,045	623,045	623,045	-	-
Total LCFF Entitlement	8,228,983	8,718,891	9,206,811	9,255,497	9,161,532	9,402,677	8,944,735	7,454,413
LCFF Entitlement Per ADA	\$ 14,910	\$ 15,795	\$ 17,552	\$ 18,956	\$ 19,798	\$ 20,319	\$ 19,536	\$ 16,325
Components of LCFF By Object Code								
State Aid (Object Code 8011)	\$ 623,045	\$ 623,045	\$ 623,045	\$ 623,045	\$ 623,045	\$ 623,045	\$ 8,944,735	\$ 7,454,413
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 110,380	\$ 110,402	\$ 104,908	\$ 97,650	\$ 92,552	\$ 92,552	\$ -	\$ -
<i>Local Revenue Sources:</i>								
Property Taxes (Object Code 8089)	\$ 11,044,011	\$ 11,420,982	\$ 12,257,074	\$ 12,730,115	\$ 13,387,693	\$ 13,790,795	\$ -	\$ -
In-Lieu of Property Taxes (Object Code 8096)	(23,562)	(16,176)	(9,815)	-	-	-	-	-
Property Taxes net of In-Lieu	\$ 11,020,449	\$ 11,404,806	\$ 12,247,259	\$ 12,730,115	\$ 13,387,693	\$ 13,790,795	\$ -	\$ -
TOTAL FUNDING	11,753,874	12,138,253	12,975,212	13,450,810	14,103,290	14,506,392	8,944,735	7,454,413
Basic Aid Status	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid	Non-Basic Aid	Non-Basic Aid
Excess Taxes	\$ 3,414,511	\$ 3,308,960	\$ 3,663,493	\$ 4,097,663	\$ 4,849,206	\$ 5,011,163	\$ -	\$ -
EPA in Excess to LCFF Funding	\$ 110,380	\$ 110,402	\$ 104,908	\$ 97,650	\$ 92,552	\$ 92,552	\$ -	\$ -
Total LCFF Entitlement	8,228,983	8,718,891	9,206,811	9,255,497	9,161,532	9,402,677	8,944,735	7,454,413
SUMMARY OF EPA								
% of Adjusted Revenue Limit - Annual	82.74488538%	75.37156903%	12.74780911%	44.55990366%	45.21920787%	45.21920787%	0.00000000%	0.00000000%
% of Adjusted Revenue Limit - P-2	70.06785065%	73.31789035%	12.74780911%	44.55990366%	45.21920787%	45.21920787%	0.00000000%	0.00000000%
EPA (for LCFF Calculation purposes)	\$ 110,380	\$ 110,402	\$ 104,908	\$ 97,650	\$ 92,552	\$ 92,552	\$ -	\$ -
EPA, Current Year (Object Code 8012)	\$ 110,380	\$ 110,402	\$ 104,908	\$ 97,650	\$ 92,552	\$ 92,552	\$ -	\$ -
(P-2 plus Current Year Accrual)								
EPA, Prior Year Adjustment (Object Code 8019)	\$ -	\$ -	\$ 20.00	\$ -	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)								
Accrual (from Data Entry tab)								

Coast Unified (75465) - 2023-24 First Interim									
12/5/2023									
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES									
Base Grant (Excludes add-ons for TIG and Transportation)	\$ 6,714,216	\$ 6,957,315	\$ 7,338,793	\$ 7,375,286	\$ 7,313,831	\$ 7,490,350	\$ 6,981,022	\$ 7,151,762	
Supplemental and Concentration Grant funding in the LCAP year	\$ 1,263,242	\$ 1,510,051	\$ 1,585,916	\$ 1,568,928	\$ 1,511,001	\$ 1,559,708	\$ 1,591,674	\$ -	
Percentage to Increase or Improve Services	18.81%	21.70%	21.61%	21.27%	20.66%	20.82%	22.80%	0.00%	
SUMMARY OF STUDENT POPULATION									
Unduplicated Pupil Population									
Enrollment	536	495	485	498	503	492	494	-	
COE Enrollment	1	1	1	1	1	1	1	-	
Total Enrollment	537	496	486	499	504	493	495	0	
Unduplicated Pupil Count									
COE Unduplicated Pupil Count	412	384	365	374	377	370	371	-	
Total Unduplicated Pupil Count	413	385	366	375	378	371	372	0	
Rolling % Supplemental Grant									
Rolling % Concentration Grant	77.1000%	77.4800%	76.6300%	76.0300%	75.1500%	75.1300%	75.1300%	0.0000%	
	77.1000%	77.4800%	76.6300%	76.0300%	75.1500%	75.1300%	75.1300%	0.0000%	

Coast Unified (75465) - 2023-24 First Interim									
12/5/2023									
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
SUMMARY OF LCFF ADA									
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3			164.65	164.65	121.12	127.78	136.16	132.48	
Grades 4-6			120.56	120.56	114.03	97.93	92.00	92.00	
Grades 7-8			80.10	80.10	69.45	72.82	76.36	74.52	
Grades 9-12			185.61	185.61	163.97	146.74	154.56	163.76	
LCFF Subtotal			550.92	550.92	468.57	445.27	458.16	462.76	
NSS									
Combined Subtotal			550.92	550.92	468.57	445.27	458.16	462.76	
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3			164.65	121.12	127.78	136.16	132.48	142.60	
Grades 4-6			120.56	114.03	97.93	91.08	92.00	92.00	
Grades 7-8			80.10	69.45	72.82	76.36	75.12	57.96	
Grades 9-12			185.61	163.97	146.74	154.56	163.76	159.16	
LCFF Subtotal			550.92	468.57	445.27	458.16	462.76	452.64	
NSS									
Combined Subtotal			550.92	468.57	445.27	458.16	462.76	452.64	
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)									
Grades TK-3	164.65	164.65	121.12	127.78	136.16	132.48	142.60	149.04	
Grades 4-6	120.56	120.56	114.03	97.93	91.08	92.00	92.92	90.16	
Grades 7-8	80.10	80.10	69.45	72.82	76.36	75.12	57.96	56.12	
Grades 9-12	185.61	185.61	163.97	146.74	154.56	163.76	159.16	159.16	
LCFF Subtotal	550.92	550.92	468.57	445.27	458.16	462.76	452.64	454.48	
NSS									
Combined Subtotal	550.92	550.92	468.57	445.27	458.16	462.76	452.64	454.48	
Net Adjustment to Prior Year ADA for Charter Shift									
Second prior year charter school shift percentage									
Prior year charter school shift percentage									
			0%	0%	0%	0%	0%	0%	
Non Applicable Until 2022-23									
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23									
Grades TK-3			150.14	137.85	128.35	132.14	137.08	141.37	
Grades 4-6			118.38	110.84	101.01	93.67	92.00	91.69	
Grades 7-8			76.55	74.12	72.88	74.57	69.61	62.87	
Grades 9-12			178.40	165.44	155.09	155.02	159.16	160.69	
LCFF Subtotal			523.47	488.25	457.33	455.40	457.85	456.62	
NSS									
Combined Subtotal			523.47	488.25	457.33	455.40	457.85	456.62	
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average									
Current Year ADA									
Grades TK-3	164.65	121.12	127.78	136.16	132.48	142.60	149.04	-	
Grades 4-6	120.56	114.03	97.93	91.08	92.00	92.92	90.16	-	
Grades 7-8	80.10	69.45	72.82	76.36	74.52	75.96	56.12	-	
Grades 9-12	185.61	163.97	146.74	154.56	163.76	159.16	159.16	-	
LCFF Subtotal	550.92	468.57	445.27	458.16	462.76	452.64	454.48	-	
NSS									
Combined Subtotal	550.92	468.57	445.27	458.16	462.76	452.64	454.48	-	
Change in LCFF ADA (excludes NSS ADA)									
	No Change	(82.35)	(23.30)	12.89	4.60	(10.12)	1.84	(454.48)	
		Decline	Decline	Increase	Increase	Decline	Increase	Decline	
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)									
Grades TK-3	164.65	164.65	150.14	137.85	132.48	132.48	137.08	141.37	
Grades 4-6	120.56	120.56	118.38	110.84	92.00	92.00	92.00	91.69	
Grades 7-8	80.10	80.10	76.55	74.12	74.52	74.52	69.61	62.87	
Grades 9-12	185.61	185.61	178.40	165.44	163.76	163.76	159.16	160.69	
Subtotal	550.92	550.92	523.47	488.25	462.76	462.76	457.85	456.62	
	Current	Prior	3-PY Average	3-PY Average	Current	Prior	3-PY Average	3-PY Average	
Funded NSS ADA									
Grades TK-3	-	-	-	-	-	-	-	-	
Grades 4-6	-	-	-	-	-	-	-	-	
Grades 7-8	-	-	-	-	-	-	-	-	

Coast Unified (75465) - 2023-24 First Interim									
12/5/2023									
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
Grades 9-12	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-

Coast Unified (75465) - 2023-24 First Interim									
12/5/2023									
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	
NPS, CDS, & COE Operated									
Grades TK-3	0.98	1.09	0.98	-	-	-	-	-	-
Grades 4-6	-	-	0.09	-	-	-	-	-	-
Grades 7-8	-	-	-	-	-	-	-	-	-
Grades 9-12	-	-	-	-	-	-	-	-	-
Subtotal	0.98	1.09	1.07	-	-	-	-	-	-
ACTUAL ADA (Current Year Only)									
Grades TK-3	165.63	122.21	128.76	136.16	132.48	142.60	149.04	-	-
Grades 4-6	120.56	114.03	98.02	91.08	92.00	92.92	90.16	-	-
Grades 7-8	80.10	69.45	72.82	76.36	74.52	57.96	56.12	-	-
Grades 9-12	185.61	163.97	146.74	154.56	163.76	159.16	159.16	-	-
Total Actual ADA	551.90	469.66	446.34	458.16	462.76	452.64	454.48	-	-
TOTAL FUNDED ADA									
Grades TK-3	165.63	165.74	151.12	137.85	132.48	132.48	137.08	141.37	
Grades 4-6	120.56	120.56	118.47	110.84	92.00	92.00	92.00	91.69	
Grades 7-8	80.10	80.10	76.55	74.12	74.52	74.52	69.61	62.87	
Grades 9-12	185.61	185.61	178.40	165.44	163.76	163.76	159.16	160.69	
Total Funded ADA	551.90	552.01	524.54	488.25	462.76	462.76	457.85	456.62	
Funded Difference (Funded ADA less Actual ADA)									
	-	82.35	78.20	30.09	-	10.12	3.37	456.62	
FUNDED ADA for the Transitional Kindergarten Add-on									
Current Year TK ADA	-	-	10.87	13.80	18.40	20.24	23.00	-	

Coast Unified (75465) - 2023-24 First Interim

12/5/2023

	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
PER-ADA FUNDING LEVELS								
Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	\$ 10,754	\$ 11,625	\$ 13,093	\$ 14,113	\$ 14,583	\$ 15,061	\$ 15,542	\$ 12,515
Grades 4-6	\$ 9,887	\$ 10,888	\$ 12,038	\$ 12,976	\$ 13,410	\$ 13,849	\$ 14,291	\$ 11,507
Grades 7-8	\$ 10,181	\$ 11,005	\$ 12,395	\$ 13,361	\$ 13,806	\$ 14,257	\$ 14,712	\$ 11,847
Grades 9-12	\$ 12,106	\$ 13,085	\$ 14,738	\$ 15,886	\$ 16,417	\$ 16,954	\$ 17,495	\$ 14,088
Base Grants								
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	\$ 10,989	\$ 11,336
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899	\$ 13,310	\$ 13,731
Grade Span Adjustment								
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	\$ 1,143	\$ 1,179
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335	\$ 346	\$ 357
Prorated Base, Supplemental and Concentration Rate per ADA								
Grades TK-3	\$ 8,503	\$ 8,935	\$ 10,119	\$ 10,951	\$ 11,382	\$ 11,756	\$ 12,132	\$ 12,515
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847
Grades 9-12	\$ 9,572	\$ 10,057	\$ 11,391	\$ 12,327	\$ 12,813	\$ 13,234	\$ 13,656	\$ 14,088
Prorated Base Grants								
Grades TK-3	\$ 7,702	\$ 8,093	\$ 9,166	\$ 9,919	\$ 10,310	\$ 10,649	\$ 10,989	\$ 11,336
Grades 4-6	\$ 7,818	\$ 8,215	\$ 9,304	\$ 10,069	\$ 10,466	\$ 10,810	\$ 11,155	\$ 11,507
Grades 7-8	\$ 8,050	\$ 8,458	\$ 9,580	\$ 10,367	\$ 10,775	\$ 11,129	\$ 11,484	\$ 11,847
Grades 9-12	\$ 9,329	\$ 9,802	\$ 11,102	\$ 12,015	\$ 12,488	\$ 12,899	\$ 13,310	\$ 13,731
Prorated Grade Span Adjustment								
Grades TK-3	\$ 801	\$ 842	\$ 953	\$ 1,032	\$ 1,072	\$ 1,107	\$ 1,143	\$ 1,179
Grades 9-12	\$ 243	\$ 255	\$ 289	\$ 312	\$ 325	\$ 335	\$ 346	\$ 357
Supplemental Grant								
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	\$ 1,701	\$ 1,787	\$ 2,024	\$ 2,190	\$ 2,276	\$ 2,351	\$ 2,426	\$ 2,503
Grades 4-6	\$ 1,564	\$ 1,643	\$ 1,861	\$ 2,014	\$ 2,093	\$ 2,162	\$ 2,231	\$ 2,301
Grades 7-8	\$ 1,610	\$ 1,692	\$ 1,916	\$ 2,073	\$ 2,155	\$ 2,226	\$ 2,297	\$ 2,369
Grades 9-12	\$ 1,914	\$ 2,011	\$ 2,278	\$ 2,465	\$ 2,563	\$ 2,647	\$ 2,731	\$ 2,818
Actual - 1.00 ADA, Local UPP as follows:								
Grades TK-3	\$ 77,10%	\$ 77,48%	\$ 76,63%	\$ 76,03%	\$ 75,15%	\$ 75,13%	\$ 75,13%	\$ 0,00%
Grades 4-6	\$ 1,311	\$ 1,385	\$ 1,551	\$ 1,665	\$ 1,711	\$ 1,766	\$ 1,823	\$ -
Grades 7-8	\$ 1,206	\$ 1,273	\$ 1,426	\$ 1,531	\$ 1,573	\$ 1,624	\$ 1,676	\$ -
Grades 9-12	\$ 1,241	\$ 1,311	\$ 1,468	\$ 1,576	\$ 1,619	\$ 1,672	\$ 1,726	\$ -
Grades 9-12	\$ 1,476	\$ 1,558	\$ 1,746	\$ 1,874	\$ 1,926	\$ 1,989	\$ 2,052	\$ -
Concentration Grant (>55% population)								
Maximum - 1.00 ADA, 100% UPP								
Grades TK-3	\$ 4,252	\$ 5,808	\$ 6,577	\$ 7,118	\$ 7,398	\$ 7,641	\$ 7,886	\$ 8,135
Grades 4-6	\$ 3,909	\$ 5,340	\$ 6,048	\$ 6,545	\$ 6,803	\$ 7,027	\$ 7,251	\$ 7,480
Grades 7-8	\$ 4,025	\$ 5,498	\$ 6,227	\$ 6,739	\$ 7,004	\$ 7,234	\$ 7,465	\$ 7,701
Grades 9-12	\$ 4,786	\$ 6,537	\$ 7,404	\$ 8,013	\$ 8,328	\$ 8,602	\$ 8,876	\$ 9,157
Actual - 1.00 ADA, Local UPP >55% as follows:								
Grades TK-3	\$ 22,1000%	\$ 22,4800%	\$ 21,6300%	\$ 21,0300%	\$ 20,1500%	\$ 20,1300%	\$ 20,1300%	\$ 0,0000%
Grades 4-6	\$ 940	\$ 1,306	\$ 1,423	\$ 1,497	\$ 1,491	\$ 1,538	\$ 1,587	\$ -
Grades 7-8	\$ 864	\$ 1,200	\$ 1,308	\$ 1,376	\$ 1,371	\$ 1,414	\$ 1,460	\$ -
Grades 9-12	\$ 1,058	\$ 1,470	\$ 1,602	\$ 1,685	\$ 1,678	\$ 1,732	\$ 1,787	\$ -

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2023-24 Original Budget	2023-24 Board Approved Operating Budget	2023-24 Actuals to Date	2023-24 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
081	Student Activity Special Revenue Fund	G	G	G	G
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund				
121	Child Development Fund				
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund				
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund				
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund				
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund				
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund				
711	Retiree Benefit Fund				
731	Foundation Private-Purpose Trust Fund				
761	Warrant/Pass-Through Fund				
951	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet	S	S	S	S
MYPI	Multiyear Projections - General Fund	S	S	S	GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review	S	S	S	S

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	13,276,387.00	13,276,387.00	2,036,934.70	13,458,068.00	181,681.00	1.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	112,927.00	112,927.00	169,584.98	112,927.00	0.00	0.0%
4) Other Local Revenue		8600-8799	304,699.00	304,699.00	510,931.92	351,422.92	46,723.92	15.3%
5) TOTAL, REVENUES			13,694,013.00	13,694,013.00	2,717,451.60	13,922,417.92		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,594,541.00	4,594,541.00	945,959.20	4,590,509.00	4,032.00	0.1%
2) Classified Salaries		2000-2999	2,731,817.00	2,731,817.00	807,164.59	2,736,712.00	(4,895.00)	-0.2%
3) Employee Benefits		3000-3999	3,024,780.00	3,024,780.00	695,091.43	3,035,665.00	(10,885.00)	-0.4%
4) Books and Supplies		4000-4999	438,125.00	438,125.00	126,433.26	501,619.04	(63,494.04)	-14.5%
5) Services and Other Operating Expenditures		5000-5999	992,050.00	992,050.00	421,721.86	1,088,192.91	(96,142.91)	-9.7%
6) Capital Outlay		6000-6999	65,000.00	65,000.00	26,881.79	51,552.84	13,447.16	20.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,018,892.00	1,018,892.00	44,730.50	1,018,892.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(86,788.00)	(86,788.00)	0.00	(86,788.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			12,778,417.00	12,778,417.00	3,067,982.63	12,936,354.79		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			915,596.00	915,596.00	(350,531.03)	986,063.13		
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	186,259.00	186,259.00	0.00	186,259.00	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	(2,237,349.00)	(2,237,349.00)	0.00	(2,329,430.00)	(92,081.00)	4.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,423,608.00)	(2,423,608.00)	0.00	(2,515,689.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,508,012.00)	(1,508,012.00)	(350,531.03)	(1,529,625.87)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,090,016.89	3,090,016.89		3,090,016.89	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,090,016.89	3,090,016.89		3,090,016.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,090,016.89	3,090,016.89		3,090,016.89		
2) Ending Balance, June 30 (E + F1e)			1,582,004.89	1,582,004.89		1,560,391.02		
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) 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	1,582,004.89	1,582,004.89		1,560,391.02		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	623,045.00	623,045.00	373,828.00	623,045.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	103,227.00	103,227.00	26,227.00	104,908.00	1,681.00	1.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	62,498.00	62,498.00	0.00	62,498.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	12,083,065.00	12,083,065.00	1,233,878.42	12,233,065.00	150,000.00	1.2%
Unsecured Roll Taxes		8042	425,092.00	425,092.00	405,494.98	455,092.00	30,000.00	7.1%
Prior Years' Taxes		8043	(20,540.00)	(20,540.00)	(2,809.06)	(20,540.00)	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	315.36	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			13,276,387.00	13,276,387.00	2,036,934.70	13,458,068.00	181,681.00	1.4%
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			13,276,387.00	13,276,387.00	2,036,934.70	13,458,068.00	181,681.00	1.4%

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)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
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	24,504.00	24,504.00	0.00	24,504.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	88,423.00	88,423.00	18,296.98	88,423.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	151,288.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			112,927.00	112,927.00	169,584.98	112,927.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	65,050.00	65,050.00	16,643.46	65,050.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	41,697.70	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	189,649.00	189,649.00	452,590.76	236,372.92	46,723.92	24.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			304,699.00	304,699.00	510,931.92	351,422.92	46,723.92	15.3%
TOTAL, REVENUES			13,694,013.00	13,694,013.00	2,717,451.60	13,922,417.92	228,404.92	1.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,773,296.00	3,773,296.00	678,209.29	3,769,264.00	4,032.00	0.1%
Certificated Pupil Support Salaries		1200	106,539.00	106,539.00	35,512.88	106,539.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	667,553.00	667,553.00	221,915.60	667,553.00	0.00	0.0%
Other Certificated Salaries		1900	47,153.00	47,153.00	10,321.43	47,153.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,594,541.00	4,594,541.00	945,959.20	4,590,509.00	4,032.00	0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	290,477.00	290,477.00	69,669.65	280,997.00	9,480.00	3.3%
Classified Support Salaries		2200	1,226,355.00	1,226,355.00	348,229.26	1,225,272.00	1,083.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	370,694.00	370,694.00	139,611.94	373,731.00	(3,037.00)	-0.8%
Clerical, Technical and Office Salaries		2400	804,668.00	804,668.00	240,026.94	806,259.00	(1,591.00)	-0.2%
Other Classified Salaries		2900	39,623.00	39,623.00	9,626.80	50,453.00	(10,830.00)	-27.3%
TOTAL, CLASSIFIED SALARIES			2,731,817.00	2,731,817.00	807,164.59	2,736,712.00	(4,895.00)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	876,087.00	876,087.00	176,074.34	875,308.00	779.00	0.1%
PERS		3201-3202	686,334.00	686,334.00	209,819.79	687,641.00	(1,307.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	276,083.00	276,083.00	71,916.17	276,399.00	(316.00)	-0.1%
Health and Welfare Benefits		3401-3402	993,897.00	993,897.00	190,054.45	1,004,047.00	(10,150.00)	-1.0%
Unemployment Insurance		3501-3502	3,663.00	3,663.00	819.06	3,661.00	2.00	0.1%
Workers' Compensation		3601-3602	188,716.00	188,716.00	46,407.62	188,609.00	107.00	0.1%
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	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,024,780.00	3,024,780.00	695,091.43	3,035,665.00	(10,885.00)	-0.4%
BOOKS AND SUPPLIES								

2023-24 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	600.00	600.00	14,133.88	14,762.00	(14,162.00)	-2,360.3%
Books and Other Reference Materials		4200	5,700.00	5,700.00	5,613.89	13,038.32	(7,338.32)	-128.7%
Materials and Supplies		4300	393,325.00	393,325.00	88,312.94	426,726.72	(33,401.72)	-8.5%
Noncapitalized Equipment		4400	38,500.00	38,500.00	18,372.55	47,092.00	(8,592.00)	-22.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			438,125.00	438,125.00	126,433.26	501,619.04	(63,494.04)	-14.5%
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	29,650.00	29,650.00	13,534.14	38,736.62	(9,086.62)	-30.6%
Dues and Memberships		5300	30,225.00	30,225.00	25,377.68	31,072.00	(847.00)	-2.8%
Insurance		5400-5450	125,806.00	125,806.00	125,797.63	125,808.21	(2.21)	0.0%
Operations and Housekeeping Services		5500	289,300.00	289,300.00	49,356.25	289,300.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	78,250.00	78,250.00	35,390.30	86,994.00	(8,744.00)	-11.2%
Transfers of Direct Costs		5710	0.00	0.00	(226.50)	(227.00)	227.00	New
Transfers of Direct Costs - Interfund		5750	4,100.00	4,100.00	466.23	5,874.00	(1,774.00)	-43.3%
Professional/Consulting Services and Operating Expenditures		5800	361,799.00	361,799.00	160,959.39	437,244.08	(75,445.08)	-20.9%
Communications		5900	72,920.00	72,920.00	11,066.74	73,391.00	(471.00)	-0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			992,050.00	992,050.00	421,721.86	1,088,192.91	(96,142.91)	-9.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	4,097.79	28,768.84	(28,768.84)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	22,784.00	22,784.00	(22,784.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	65,000.00	65,000.00	0.00	0.00	65,000.00	100.0%
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			65,000.00	65,000.00	26,881.79	51,552.84	13,447.16	20.7%
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	850,000.00	850,000.00	0.00	850,000.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	90,625.00	90,625.00	22,225.19	90,625.00	0.00	0.0%
Other Debt Service - Principal		7439	78,267.00	78,267.00	22,505.31	78,267.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,018,892.00	1,018,892.00	44,730.50	1,018,892.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(64,393.00)	(64,393.00)	0.00	(64,393.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(22,395.00)	(22,395.00)	0.00	(22,395.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(86,788.00)	(86,788.00)	0.00	(86,788.00)	0.00	0.0%
TOTAL, EXPENDITURES			12,778,417.00	12,778,417.00	3,067,982.63	12,936,354.79	(157,937.79)	-1.2%
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	186,259.00	186,259.00	0.00	186,259.00	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			186,259.00	186,259.00	0.00	186,259.00	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								

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 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	(2,237,349.00)	(2,237,349.00)	0.00	(2,329,430.00)	(92,081.00)	4.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,237,349.00)	(2,237,349.00)	0.00	(2,329,430.00)	(92,081.00)	4.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,423,608.00)	(2,423,608.00)	0.00	(2,515,689.00)	(92,081.00)	3.8%

2023-24 First 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)
A. REVENUES								
1) LCFF Sources		8010-8099	217,218.00	217,218.00	0.00	217,218.00	0.00	0.0%
2) Federal Revenue		8100-8299	501,389.00	501,389.00	285,654.54	527,132.00	25,743.00	5.1%
3) Other State Revenue		8300-8599	1,132,482.00	1,132,482.00	662,792.25	1,442,266.00	309,784.00	27.4%
4) Other Local Revenue		8600-8799	581,467.00	581,467.00	195,694.49	605,987.00	24,520.00	4.2%
5) TOTAL, REVENUES			2,432,556.00	2,432,556.00	1,144,141.28	2,792,603.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,094,952.00	1,094,952.00	320,962.26	1,180,966.00	(86,014.00)	-7.9%
2) Classified Salaries		2000-2999	589,214.00	589,214.00	168,331.90	620,152.00	(30,938.00)	-5.3%
3) Employee Benefits		3000-3999	1,196,847.00	1,196,847.00	183,577.52	1,250,415.00	(53,568.00)	-4.5%
4) Books and Supplies		4000-4999	561,940.00	561,940.00	233,085.17	682,556.23	(120,616.23)	-21.5%
5) Services and Other Operating Expenditures		5000-5999	906,021.00	906,021.00	180,905.85	930,584.00	(24,563.00)	-2.7%
6) Capital Outlay		6000-6999	72,500.00	72,500.00	184,223.42	217,246.58	(144,746.58)	-199.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	760,000.00	760,000.00	(87.31)	790,000.00	(30,000.00)	-3.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	64,393.00	64,393.00	0.00	64,393.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,245,867.00	5,245,867.00	1,270,998.81	5,736,312.81		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,813,311.00)	(2,813,311.00)	(126,857.53)	(2,943,709.81)		
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	2,237,349.00	2,237,349.00	0.00	2,329,430.00	92,081.00	4.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,237,349.00	2,237,349.00	0.00	2,329,430.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(575,962.00)	(575,962.00)	(126,857.53)	(614,279.81)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,241,454.71	2,241,454.71		2,241,454.71	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,241,454.71	2,241,454.71		2,241,454.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,241,454.71	2,241,454.71		2,241,454.71		
2) Ending Balance, June 30 (E + F1e)			1,665,492.71	1,665,492.71		1,627,174.90		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,665,492.74	1,665,492.74		1,627,175.16		
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	(.03)	(.03)		* (.26)		
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	217,218.00	217,218.00	0.00	217,218.00	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			217,218.00	217,218.00	0.00	217,218.00	0.00	0.0%
FEDERAL REVENUE								

2023-24 First 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)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	108,184.00	108,184.00	99,758.00	108,184.00	0.00	0.0%
Special Education Discretionary Grants		8182	4,723.00	4,723.00	175.88	30,466.00	25,743.00	545.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
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	125,000.00	125,000.00	36,264.00	125,000.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	19,875.00	19,875.00	5,769.00	19,875.00	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	25,520.00	25,520.00	5,751.00	25,520.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	218,087.00	218,087.00	137,936.66	218,087.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			501,389.00	501,389.00	285,654.54	527,132.00	25,743.00	5.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	62,477.29	62,477.00	62,477.00	New
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	34,850.00	34,850.00	19,679.69	34,850.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 First 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)
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	135,000.00	135,000.00	0.00	135,000.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	166,500.00	166,500.00	158,458.56	166,500.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	796,132.00	796,132.00	422,176.71	1,043,439.00	247,307.00	31.1%
TOTAL, OTHER STATE REVENUE			1,132,482.00	1,132,482.00	662,792.25	1,442,266.00	309,784.00	27.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	104,572.00	104,572.00	0.00	104,572.00	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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	148,650.00	148,650.00	69,440.49	173,170.00	24,520.00	16.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	328,245.00	328,245.00	126,254.00	328,245.00	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			581,467.00	581,467.00	195,694.49	605,987.00	24,520.00	4.2%
TOTAL, REVENUES			2,432,556.00	2,432,556.00	1,144,141.28	2,792,603.00	360,047.00	14.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	867,939.00	867,939.00	250,981.59	933,253.00	(65,314.00)	-7.5%
Certificated Pupil Support Salaries		1200	179,860.00	179,860.00	61,011.10	200,560.00	(20,700.00)	-11.5%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	47,153.00	47,153.00	8,969.57	47,153.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,094,952.00	1,094,952.00	320,962.26	1,180,966.00	(86,014.00)	-7.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	264,758.00	264,758.00	59,271.90	295,696.00	(30,938.00)	-11.7%
Classified Support Salaries		2200	242,681.00	242,681.00	82,927.78	242,681.00	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	19,971.00	19,971.00	5,446.59	19,971.00	0.00	0.0%
Other Classified Salaries		2900	61,804.00	61,804.00	20,685.63	61,804.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			589,214.00	589,214.00	168,331.90	620,152.00	(30,938.00)	-5.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	667,042.00	667,042.00	61,313.38	683,480.00	(16,438.00)	-2.5%
PERS		3201-3202	155,607.00	155,607.00	42,637.16	163,860.00	(8,253.00)	-5.3%
OASDI/Medicare/Alternative		3301-3302	60,953.00	60,953.00	16,352.38	64,549.00	(3,596.00)	-5.9%
Health and Welfare Benefits		3401-3402	264,572.00	264,572.00	50,004.65	286,508.00	(21,936.00)	-8.3%
Unemployment Insurance		3501-3502	842.00	842.00	229.69	899.00	(57.00)	-6.8%
Workers' Compensation		3601-3602	47,831.00	47,831.00	13,040.26	51,119.00	(3,288.00)	-6.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			1,196,847.00	1,196,847.00	183,577.52	1,250,415.00	(53,568.00)	-4.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	116,395.00	116,395.00	149,143.15	208,930.00	(92,535.00)	-79.5%
Books and Other Reference Materials		4200	0.00	0.00	375.30	376.00	(376.00)	New
Materials and Supplies		4300	389,465.00	389,465.00	75,078.87	424,661.00	(35,196.00)	-9.0%
Noncapitalized Equipment		4400	56,080.00	56,080.00	8,487.85	48,589.23	7,490.77	13.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			561,940.00	561,940.00	233,085.17	682,556.23	(120,616.23)	-21.5%
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	33,300.00	33,300.00	8,198.67	37,798.00	(4,498.00)	-13.5%
Dues and Memberships		5300	640.00	640.00	200.00	640.00	0.00	0.0%
Insurance		5400-5450	3,000.00	3,000.00	2,730.00	2,918.00	82.00	2.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	139,000.00	139,000.00	16,174.05	141,000.00	(2,000.00)	-1.4%
Transfers of Direct Costs		5710	0.00	0.00	226.50	227.00	(227.00)	New
Transfers of Direct Costs - Interfund		5750	(3,100.00)	(3,100.00)	0.00	(4,700.00)	1,600.00	-51.6%
Professional/Consulting Services and Operating Expenditures		5800	733,181.00	733,181.00	153,162.43	752,486.00	(19,305.00)	-2.6%
Communications		5900	0.00	0.00	214.20	215.00	(215.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			906,021.00	906,021.00	180,905.85	930,584.00	(24,563.00)	-2.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	72,500.00	72,500.00	184,223.42	217,246.58	(144,746.58)	-199.7%
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			72,500.00	72,500.00	184,223.42	217,246.58	(144,746.58)	-199.7%
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	650,000.00	650,000.00	(87.31)	680,000.00	(30,000.00)	-4.6%
Payments to County Offices		7142	110,000.00	110,000.00	0.00	110,000.00	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								

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 Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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)			760,000.00	760,000.00	(87.31)	790,000.00	(30,000.00)	-3.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	64,393.00	64,393.00	0.00	64,393.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			64,393.00	64,393.00	0.00	64,393.00	0.00	0.0%
TOTAL, EXPENDITURES			5,245,867.00	5,245,867.00	1,270,998.81	5,736,312.81	(490,445.81)	-9.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	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								

2023-24 First 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)
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								
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	2,237,349.00	2,237,349.00	0.00	2,329,430.00	92,081.00	4.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,237,349.00	2,237,349.00	0.00	2,329,430.00	92,081.00	4.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,237,349.00	2,237,349.00	0.00	2,329,430.00	(92,081.00)	-4.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	13,493,605.00	13,493,605.00	2,036,934.70	13,675,286.00	181,681.00	1.3%
2) Federal Revenue		8100-8299	501,389.00	501,389.00	285,654.54	527,132.00	25,743.00	5.1%
3) Other State Revenue		8300-8599	1,245,409.00	1,245,409.00	832,377.23	1,555,193.00	309,784.00	24.9%
4) Other Local Revenue		8600-8799	886,166.00	886,166.00	706,626.41	957,409.92	71,243.92	8.0%
5) TOTAL, REVENUES			16,126,569.00	16,126,569.00	3,861,592.88	16,715,020.92		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,689,493.00	5,689,493.00	1,266,921.46	5,771,475.00	(81,982.00)	-1.4%
2) Classified Salaries		2000-2999	3,321,031.00	3,321,031.00	975,496.49	3,356,864.00	(35,833.00)	-1.1%
3) Employee Benefits		3000-3999	4,221,627.00	4,221,627.00	878,668.95	4,286,080.00	(64,453.00)	-1.5%
4) Books and Supplies		4000-4999	1,000,065.00	1,000,065.00	359,518.43	1,184,175.27	(184,110.27)	-18.4%
5) Services and Other Operating Expenditures		5000-5999	1,898,071.00	1,898,071.00	602,627.71	2,018,776.91	(120,705.91)	-6.4%
6) Capital Outlay		6000-6999	137,500.00	137,500.00	211,105.21	268,799.42	(131,299.42)	-95.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,778,892.00	1,778,892.00	44,643.19	1,808,892.00	(30,000.00)	-1.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(22,395.00)	(22,395.00)	0.00	(22,395.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			18,024,284.00	18,024,284.00	4,338,981.44	18,672,667.60		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,897,715.00)	(1,897,715.00)	(477,388.56)	(1,957,646.68)		
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	186,259.00	186,259.00	0.00	186,259.00	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			(186,259.00)	(186,259.00)	0.00	(186,259.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,083,974.00)	(2,083,974.00)	(477,388.56)	(2,143,905.68)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,331,471.60	5,331,471.60		5,331,471.60	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)			5,331,471.60	5,331,471.60		5,331,471.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,331,471.60	5,331,471.60		5,331,471.60		
2) Ending Balance, June 30 (E + F1e)			3,247,497.60	3,247,497.60		3,187,565.92		
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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,665,492.74	1,665,492.74		1,627,175.16		
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	1,582,004.86	1,582,004.86		1,560,390.76		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	623,045.00	623,045.00	373,828.00	623,045.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	103,227.00	103,227.00	26,227.00	104,908.00	1,681.00	1.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	62,498.00	62,498.00	0.00	62,498.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	12,083,065.00	12,083,065.00	1,233,878.42	12,233,065.00	150,000.00	1.2%
Unsecured Roll Taxes		8042	425,092.00	425,092.00	405,494.98	455,092.00	30,000.00	7.1%
Prior Years' Taxes		8043	(20,540.00)	(20,540.00)	(2,809.06)	(20,540.00)	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	315.36	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			13,276,387.00	13,276,387.00	2,036,934.70	13,458,068.00	181,681.00	1.4%
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	217,218.00	217,218.00	0.00	217,218.00	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			13,493,605.00	13,493,605.00	2,036,934.70	13,675,286.00	181,681.00	1.3%
FEDERAL REVENUE								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	108,184.00	108,184.00	99,758.00	108,184.00	0.00	0.0%
Special Education Discretionary Grants		8182	4,723.00	4,723.00	175.88	30,466.00	25,743.00	545.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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	125,000.00	125,000.00	36,264.00	125,000.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	19,875.00	19,875.00	5,769.00	19,875.00	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	25,520.00	25,520.00	5,751.00	25,520.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	218,087.00	218,087.00	137,936.66	218,087.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			501,389.00	501,389.00	285,654.54	527,132.00	25,743.00	5.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	62,477.29	62,477.00	62,477.00	New
Mandated Costs Reimbursements		8550	24,504.00	24,504.00	0.00	24,504.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	123,273.00	123,273.00	37,976.67	123,273.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	135,000.00	135,000.00	0.00	135,000.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	166,500.00	166,500.00	158,458.56	166,500.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	796,132.00	796,132.00	573,464.71	1,043,439.00	247,307.00	31.1%
TOTAL, OTHER STATE REVENUE			1,245,409.00	1,245,409.00	832,377.23	1,555,193.00	309,784.00	24.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	65,050.00	65,050.00	16,643.46	65,050.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	41,697.70	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	104,572.00	104,572.00	0.00	104,572.00	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	338,299.00	338,299.00	522,031.25	409,542.92	71,243.92	21.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	328,245.00	328,245.00	126,254.00	328,245.00	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			886,166.00	886,166.00	706,626.41	957,409.92	71,243.92	8.0%
TOTAL, REVENUES			16,126,569.00	16,126,569.00	3,861,592.88	16,715,020.92	588,451.92	3.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,641,235.00	4,641,235.00	929,190.88	4,702,517.00	(61,282.00)	-1.3%
Certificated Pupil Support Salaries		1200	286,399.00	286,399.00	96,523.98	307,099.00	(20,700.00)	-7.2%
Certificated Supervisors' and Administrators' Salaries		1300	667,553.00	667,553.00	221,915.60	667,553.00	0.00	0.0%
Other Certificated Salaries		1900	94,306.00	94,306.00	19,291.00	94,306.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,689,493.00	5,689,493.00	1,266,921.46	5,771,475.00	(81,982.00)	-1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	555,235.00	555,235.00	128,941.55	576,693.00	(21,458.00)	-3.9%
Classified Support Salaries		2200	1,469,036.00	1,469,036.00	431,157.04	1,467,953.00	1,083.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	370,694.00	370,694.00	139,611.94	373,731.00	(3,037.00)	-0.8%
Clerical, Technical and Office Salaries		2400	824,639.00	824,639.00	245,473.53	826,230.00	(1,591.00)	-0.2%
Other Classified Salaries		2900	101,427.00	101,427.00	30,312.43	112,257.00	(10,830.00)	-10.7%
TOTAL, CLASSIFIED SALARIES			3,321,031.00	3,321,031.00	975,496.49	3,356,864.00	(35,833.00)	-1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,543,129.00	1,543,129.00	237,387.72	1,558,788.00	(15,659.00)	-1.0%
PERS		3201-3202	841,941.00	841,941.00	252,456.95	851,501.00	(9,560.00)	-1.1%
OASDI/Medicare/Alternative		3301-3302	337,036.00	337,036.00	88,268.55	340,948.00	(3,912.00)	-1.2%
Health and Welfare Benefits		3401-3402	1,258,469.00	1,258,469.00	240,059.10	1,290,555.00	(32,086.00)	-2.5%
Unemployment Insurance		3501-3502	4,505.00	4,505.00	1,048.75	4,560.00	(55.00)	-1.2%
Workers' Compensation		3601-3602	236,547.00	236,547.00	59,447.88	239,728.00	(3,181.00)	-1.3%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			4,221,627.00	4,221,627.00	878,668.95	4,286,080.00	(64,453.00)	-1.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	116,995.00	116,995.00	163,277.03	223,692.00	(106,697.00)	-91.2%
Books and Other Reference Materials		4200	5,700.00	5,700.00	5,989.19	13,414.32	(7,714.32)	-135.3%
Materials and Supplies		4300	782,790.00	782,790.00	163,391.81	851,387.72	(68,597.72)	-8.8%
Noncapitalized Equipment		4400	94,580.00	94,580.00	26,860.40	95,681.23	(1,101.23)	-1.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,000,065.00	1,000,065.00	359,518.43	1,184,175.27	(184,110.27)	-18.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	62,950.00	62,950.00	21,732.81	76,534.62	(13,584.62)	-21.6%
Dues and Memberships		5300	30,865.00	30,865.00	25,577.68	31,712.00	(847.00)	-2.7%
Insurance		5400-5450	128,806.00	128,806.00	128,527.63	128,726.21	79.79	0.1%
Operations and Housekeeping Services		5500	289,300.00	289,300.00	49,356.25	289,300.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	217,250.00	217,250.00	51,564.35	227,994.00	(10,744.00)	-4.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,000.00	1,000.00	466.23	1,174.00	(174.00)	-17.4%
Professional/Consulting Services and Operating Expenditures		5800	1,094,980.00	1,094,980.00	314,121.82	1,189,730.08	(94,750.08)	-8.7%
Communications		5900	72,920.00	72,920.00	11,280.94	73,606.00	(686.00)	-0.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,898,071.00	1,898,071.00	602,627.71	2,018,776.91	(120,705.91)	-6.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	4,097.79	28,768.84	(28,768.84)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	22,784.00	22,784.00	(22,784.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	137,500.00	137,500.00	184,223.42	217,246.58	(79,746.58)	-58.0%
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			137,500.00	137,500.00	211,105.21	268,799.42	(131,299.42)	-95.5%
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	1,500,000.00	1,500,000.00	(87.31)	1,530,000.00	(30,000.00)	-2.0%
Payments to County Offices		7142	110,000.00	110,000.00	0.00	110,000.00	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								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	90,625.00	90,625.00	22,225.19	90,625.00	0.00	0.0%
Other Debt Service - Principal		7439	78,267.00	78,267.00	22,505.31	78,267.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,778,892.00	1,778,892.00	44,643.19	1,808,892.00	(30,000.00)	-1.7%
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	(22,395.00)	(22,395.00)	0.00	(22,395.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(22,395.00)	(22,395.00)	0.00	(22,395.00)	0.00	0.0%
TOTAL, EXPENDITURES			18,024,284.00	18,024,284.00	4,338,981.44	18,672,667.60	(648,383.60)	-3.6%
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	186,259.00	186,259.00	0.00	186,259.00	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			186,259.00	186,259.00	0.00	186,259.00	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								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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								
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)			(186,259.00)	(186,259.00)	0.00	(186,259.00)	0.00	0.0%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	537,293.00
6266	Educator Effectiveness, FY 2021-22	88,586.26
6300	Lottery: Instructional Materials	9,584.49
6546	Mental Health-Related Services	21,620.00
6547	Special Education Early Intervention Preschool Grant	11,342.43
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	75,054.06
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	11,120.11
7029	Child Nutrition: Food Service Staff Training Funds	669.74
7033	Child Nutrition: School Food Best Practices Apportionment	62,477.00
7311	Classified School Employee Professional Development Block Grant	6,570.00
7412	A-G Access/Success Grant	22,044.00
7413	A-G Learning Loss Mitigation Grant	22,556.00
7435	Learning Recovery Emergency Block Grant	320,910.19
9010	Other Restricted Local	437,347.88
Total, Restricted Balance		1,627,175.16

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	175,000.00	175,000.00	0.00	175,000.00	0.00	0.0%
5) TOTAL, REVENUES			175,000.00	175,000.00	0.00	175,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	175,000.00	175,000.00	0.00	175,000.00	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			175,000.00	175,000.00	0.00	175,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		

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	231,292.55	231,292.55		231,292.55	0.00	0.0%
b) Audit Adjustments		9793	223,482.13	223,482.13		223,482.13	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			454,774.68	454,774.68		454,774.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			454,774.68	454,774.68		454,774.68		
2) Ending Balance, June 30 (E + F1e)			454,774.68	454,774.68		454,774.68		
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	454,774.68	454,774.68		454,774.68		
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	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%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	175,000.00	175,000.00	0.00	175,000.00	0.00	0.0%
TOTAL, REVENUES			175,000.00	175,000.00	0.00	175,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	175,000.00	175,000.00	0.00	175,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			175,000.00	175,000.00	0.00	175,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
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	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								
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	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			175,000.00	175,000.00	0.00	175,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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	454,774.68
Total, Restricted Balance		454,774.68

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	310,000.00	310,000.00	41,232.19	330,900.00	20,900.00	6.7%
3) Other State Revenue		8300-8599	155,000.00	155,000.00	10,376.30	155,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,150.00	1,150.00	249.29	1,150.00	0.00	0.0%
5) TOTAL, REVENUES			466,150.00	466,150.00	51,857.78	487,050.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	240,526.00	240,526.00	58,163.15	236,213.00	4,313.00	1.8%
3) Employee Benefits		3000-3999	159,918.00	159,918.00	24,096.12	156,695.00	3,223.00	2.0%
4) Books and Supplies		4000-4999	213,870.00	213,870.00	46,547.74	213,870.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,700.00	15,700.00	15,881.12	15,526.00	174.00	1.1%
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	22,395.00	22,395.00	0.00	22,395.00	0.00	0.0%
9) TOTAL, EXPENDITURES			652,409.00	652,409.00	144,688.13	644,699.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(186,259.00)	(186,259.00)	(92,830.35)	(157,649.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	186,259.00	186,259.00	0.00	186,259.00	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			186,259.00	186,259.00	0.00	186,259.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(92,830.35)	28,610.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		28,610.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		28,610.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	310,000.00	310,000.00	41,232.19	330,900.00	20,900.00	6.7%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			310,000.00	310,000.00	41,232.19	330,900.00	20,900.00	6.7%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	155,000.00	155,000.00	10,376.30	155,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			155,000.00	155,000.00	10,376.30	155,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	600.00	600.00	146.00	600.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	(200.00)	(200.00)	66.29	(200.00)	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	750.00	750.00	37.00	750.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,150.00	1,150.00	249.29	1,150.00	0.00	0.0%
TOTAL, REVENUES			466,150.00	466,150.00	51,857.78	487,050.00		
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	166,703.00	166,703.00	31,859.08	155,596.00	11,107.00	6.7%
Classified Supervisors' and Administrators' Salaries		2300	73,823.00	73,823.00	26,304.07	80,617.00	(6,794.00)	-9.2%
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			240,526.00	240,526.00	58,163.15	236,213.00	4,313.00	1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	61,444.00	61,444.00	15,101.60	60,294.00	1,150.00	1.9%
OASDI/Medicare/Alternative		3301-3302	18,401.00	18,401.00	4,383.86	18,073.00	328.00	1.8%
Health and Welfare Benefits		3401-3402	73,121.00	73,121.00	2,954.48	71,499.00	1,622.00	2.2%
Unemployment Insurance		3501-3502	121.00	121.00	28.69	119.00	2.00	1.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	6,831.00	6,831.00	1,627.49	6,710.00	121.00	1.8%
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			159,918.00	159,918.00	24,096.12	156,695.00	3,223.00	2.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	13,370.00	13,370.00	3,985.61	13,370.00	0.00	0.0%
Noncapitalized Equipment		4400	2,000.00	2,000.00	658.11	2,000.00	0.00	0.0%
Food		4700	198,500.00	198,500.00	41,904.02	198,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			213,870.00	213,870.00	46,547.74	213,870.00	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	25.00	0.00	0.00	0.0%
Dues and Memberships		5300	400.00	400.00	314.06	400.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,500.00	8,500.00	9,412.20	8,500.00	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	(1,000.00)	(1,000.00)	(466.23)	(1,174.00)	174.00	-17.4%
Professional/Consulting Services and								
Operating Expenditures		5800	7,800.00	7,800.00	6,596.09	7,800.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,700.00	15,700.00	15,881.12	15,526.00	174.00	1.1%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	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)								
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	22,395.00	22,395.00	0.00	22,395.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			22,395.00	22,395.00	0.00	22,395.00	0.00	0.0%
TOTAL, EXPENDITURES			652,409.00	652,409.00	144,688.13	644,699.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	186,259.00	186,259.00	0.00	186,259.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			186,259.00	186,259.00	0.00	186,259.00	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)			186,259.00	186,259.00	0.00	186,259.00		

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	7,710.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	20,900.00
Total, Restricted Balance		28,610.00

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	5,000.00	5,000.00	3,322.17	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	3,322.17	5,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,000.00	5,000.00	3,322.17	5,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	5,000.00	3,322.17	5,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	479,259.94	479,259.94		479,259.94	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			479,259.94	479,259.94		479,259.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			479,259.94	479,259.94		479,259.94		
2) Ending Balance, June 30 (E + F1e)			484,259.94	484,259.94		484,259.94		
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	484,259.94	484,259.94		484,259.94		
Board Directed Expenditures	0000	9760		484,259.94				
Board Directed Expenditures	0000	9760	484,259.94					
Board Directed Expenditures	0000	9760				484,259.94		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	3,322.17	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	3,322.17	5,000.00	0.00	0.0%
TOTAL, REVENUES			5,000.00	5,000.00	3,322.17	5,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,100.00	18,100.00	6,007.47	18,100.00	0.00	0.0%
5) TOTAL, REVENUES			18,100.00	18,100.00	6,007.47	18,100.00		
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	34,651.72	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	34,651.72	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,100.00	18,100.00	(28,644.25)	18,100.00		
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)			18,100.00	18,100.00	(28,644.25)	18,100.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	.12	.12		.12	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)			.12	.12		.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			.12	.12		.12		
2) Ending Balance, June 30 (E + F1e)			18,100.12	18,100.12		18,100.12		
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	18,100.12	18,100.12		18,100.12		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	71.09	100.00	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	18,000.00	18,000.00	5,936.38	18,000.00	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			18,100.00	18,100.00	6,007.47	18,100.00	0.00	0.0%
TOTAL, REVENUES			18,100.00	18,100.00	6,007.47	18,100.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	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	(1,200.00)	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	35,851.72	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	34,651.72	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	34,651.72	0.00		
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	18,100.12
Total, Restricted Balance		18,100.12

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	33.58	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	33.58	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	5,810.00	3,210.00	(3,210.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	5,810.00	3,210.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(5,776.42)	(3,210.00)		
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	(5,776.42)	(3,210.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	.32	.32		.32	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)			.32	.32		.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			.32	.32		.32		
2) Ending Balance, June 30 (E + F1e)			.32	.32		(3,209.68)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
	0000	9760						
d) Assigned								
Other Assignments		9780	.32	.32		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(3,209.68)		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	33.58	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	33.58	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	33.58	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%

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 Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	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	5,810.00	3,210.00	(3,210.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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	5,810.00	3,210.00	(3,210.00)	New
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	5,810.00	3,210.00		
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	458.16	458.16	458.16	458.16	0.00	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)	458.16	458.16	458.16	458.16	0.00	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)	458.16	458.16	458.16	458.16	0.00	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):										
A. BEGINNING CASH			7,611,859.00	6,382,149.00	5,247,618.00	4,583,450.00	4,796,297.00	5,318,095.00	8,712,886.00	7,277,398.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		119,917.00	93,457.00	119,684.00	66,997.00	0.00	26,227.00	37,162.00	37,162.00
Property Taxes	8020-8079		0.00	936.00	407,330.00	1,228,614.00	1,676,951.00	4,089,889.00	520,987.00	496,217.00
Miscellaneous Funds	8080-8099									54,493.00
Federal Revenue	8100-8299		5,705.00	137,937.00	0.00	142,013.00	6,115.00	6,115.00	10,279.00	35,107.00
Other State Revenue	8300-8599		117,348.00	429,948.00	155,325.00	129,757.00	170,717.00	99,338.00	98,000.00	42,987.00
Other Local Revenue	8600-8799		2,352.00	490,027.00	63,232.00	151,015.00	18,786.00	15,652.00	15,982.00	20,600.00
Interfund Transfers In	8810-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			245,322.00	1,152,305.00	745,571.00	1,718,396.00	1,872,569.00	4,237,221.00	682,410.00	686,566.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		133,015.00	98,088.00	500,063.00	535,755.00	532,479.00	145,591.00	1,053,407.00	545,743.00
Classified Salaries	2000-2999		169,287.00	216,112.00	324,678.00	265,419.00	277,907.00	319,767.00	267,541.00	267,781.00
Employee Benefits	3000-3999		120,271.00	135,756.00	319,156.00	303,485.00	310,255.00	186,939.00	466,132.00	300,144.00
Books and Supplies	4000-4999		12,146.00	105,287.00	179,964.00	62,121.00	85,034.00	69,768.00	95,417.00	63,418.00
Services	5000-5999		212,360.00	142,098.00	106,683.00	141,486.00	133,421.00	99,998.00	195,271.00	173,952.00
Capital Outlay	6000-6599		48,245.00	32,936.00	60,295.00	69,630.00	0.00	14,499.00	7,451.00	0.00
Other Outgo	7000-7499		1,211.00	14,507.00	14,507.00	14,419.00	11,675.00	5,868.00	32,679.00	154,268.00
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			696,535.00	744,784.00	1,505,346.00	1,392,315.00	1,350,771.00	842,430.00	2,117,898.00	1,505,306.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310		6,369.00	81,085.00	689.00	87,924.00				
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	6,369.00	81,085.00	689.00	87,924.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610		784,866.00	1,242,645.00	(94,918.00)	201,158.00				
Current Loans	9640									
Unearned Revenues	9650			380,492.00						
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	784,866.00	1,623,137.00	(94,918.00)	201,158.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(778,497.00)	(1,542,052.00)	95,607.00	(113,234.00)	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(1,229,710.00)	(1,134,531.00)	(664,168.00)	212,847.00	521,798.00	3,394,791.00	(1,435,488.00)	(818,740.00)
F. ENDING CASH (A + E)			6,382,149.00	5,247,618.00	4,583,450.00	4,796,297.00	5,318,095.00	8,712,886.00	7,277,398.00	6,458,658.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		6,458,658.00	6,121,462.00	8,090,916.00	7,016,788.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	62,389.00	36,560.00	39,384.00	89,014.00	0.00		727,953.00	727,953.00
Property Taxes	8020-8079	837,839.00	3,132,156.00	172,334.00	166,862.00			12,730,115.00	12,730,115.00
Miscellaneous Funds	8080-8099	60,622.00			102,103.00			217,218.00	217,218.00
Federal Revenue	8100-8299	52,287.00	0.00	11,439.00	120,135.00			527,132.00	527,132.00
Other State Revenue	8300-8599	65,220.00	180,805.00	65,748.00	0.00			1,555,193.00	1,555,193.00
Other Local Revenue	8600-8799	0.00	26,393.00	32,747.00	120,624.00			957,410.00	957,409.92
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,078,357.00	3,375,914.00	321,652.00	598,738.00	0.00	0.00	16,715,021.00	16,715,020.92
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	538,737.00	551,328.00	531,316.00	605,954.00	0.00		5,771,476.00	5,771,475.00
Classified Salaries	2000-2999	273,636.00	268,861.00	266,960.00	438,914.00			3,356,863.00	3,356,864.00
Employee Benefits	3000-3999	303,348.00	307,490.00	303,512.00	1,229,594.00			4,286,082.00	4,286,080.00
Books and Supplies	4000-4999	63,272.00	84,599.00	95,910.00	267,239.00			1,184,175.00	1,184,175.27
Services	5000-5999	199,683.00	157,934.00	161,051.00	294,840.00			2,018,777.00	2,018,776.91
Capital Outlay	6000-6599	8,528.00	8,156.00	8,938.00	10,121.00			268,799.00	268,799.42
Other Outgo	7000-7499	28,349.00	28,092.00	28,093.00	1,452,829.00			1,786,497.00	1,786,497.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	186,259.00			186,259.00	186,259.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		1,415,553.00	1,406,460.00	1,395,780.00	4,485,750.00	0.00	0.00	18,858,928.00	18,858,926.60
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							176,067.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	176,067.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							2,133,751.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							380,492.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	2,514,243.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(2,338,176.00)	
E. NET INCREASE/DECREASE (B - C + D)		(337,196.00)	1,969,454.00	(1,074,128.00)	(3,887,012.00)	0.00	0.00	(4,482,083.00)	(2,143,905.68)
F. ENDING CASH (A + E)		6,121,462.00	8,090,916.00	7,016,788.00	3,129,776.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,129,776.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			3,129,776.00	3,129,776.00	3,129,776.00	3,129,776.00	3,129,776.00	3,129,776.00	3,129,776.00	3,129,776.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111- 9199									
Accounts Receivable	9200- 9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500- 9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			3,129,776.00	3,129,776.00	3,129,776.00	3,129,776.00	3,129,776.00	3,129,776.00	3,129,776.00	3,129,776.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		3,129,776.00	3,129,776.00	3,129,776.00	3,129,776.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111- 9199							0.00	
Accounts Receivable	9200- 9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500- 9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		3,129,776.00	3,129,776.00	3,129,776.00	3,129,776.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,129,776.00	

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

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	18,858,926.60
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	697,061.00
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	268,799.42
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	168,892.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	186,259.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				623,950.42
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	157,649.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				17,695,564.18
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)*				458.16
B. Expenditures per ADA (Line I.E divided by Line II.A)				38,623.11
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total			Per ADA

<p>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.)</p>		
<p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</p>	<p>14,390,004.17</p>	<p>31,386.33</p>
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>	<p>0.00</p>	<p>0.00</p>
<p>B. Required effort (Line A.2 times 90%)</p>	<p>14,390,004.17</p>	<p>31,386.33</p>
<p>C. Current year expenditures (Line I.E and Line II.B)</p>	<p>12,951,003.75</p>	<p>28,247.70</p>
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>	<p>17,695,564.18</p>	<p>38,623.11</p>
	<p>0.00</p>	<p>0.00</p>

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 808,628.00
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) 12,605,791.00

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) 6.41%

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) 1,141,563.21
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 3,700.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	11,280.00
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)	141,716.38
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)	1,298,259.59
9. Carry-Forward Adjustment (Part IV, Line F)	(25,330.68)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,272,928.91
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	9,472,646.57
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	1,210,377.48
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,906,679.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	79,919.92
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)	580,341.00
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)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,069,147.62
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)	175,000.00
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)	423,804.00
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)	15,917,915.59
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)	8.16%
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)	8.00%

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)	1,298,259.59
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(53,340.61)
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 (8.31%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.31%) times Part III, Line B19) or (the highest rate used to recover costs from any program (7.98%) times Part III, Line B19); zero if positive	(25,330.68)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(25,330.68)
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:	8.00%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-12665.34) is applied to the current year calculation and the remainder (\$-12665.34) is deferred to one or more future years:	8.08%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-8443.56) is applied to the current year calculation and the remainder (\$-16887.12) is deferred to one or more future years:	8.10%
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)	(25,330.68)

Approved
indirect
cost rate: 8.31%

Highest
rate used
in any
program: 7.98%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	137,822.00	11,005.00	7.98%
01	3310	210,733.00	9,763.00	4.63%
01	4035	23,541.00	1,775.00	7.54%
01	6500	1,214,086.23	41,850.00	3.45%
13	5310	423,804.00	22,395.00	5.28%

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	13,458,068.00	4.78%	14,100,999.00	2.85%	14,503,400.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	112,927.00	(5.80%)	106,374.00	(1.68%)	104,582.00
4. Other Local Revenues	8600-8799	351,422.92	(18.91%)	284,954.00	1.20%	288,367.00
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	(2,329,430.00)	(55.72%)	(1,031,465.10)	143.62%	(2,512,807.00)
6. Total (Sum lines A1 thru A5c)		11,592,987.92	16.11%	13,460,861.90	(8.00%)	12,383,542.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,590,509.00		4,544,215.00
b. Step & Column Adjustment				59,730.00		66,421.00
c. Cost-of-Living Adjustment				126,270.00		0.00
d. Other Adjustments				(232,294.00)		(86,254.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,590,509.00	(1.01%)	4,544,215.00	(.44%)	4,524,382.00
2. Classified Salaries						
a. Base Salaries				2,736,712.00		2,888,489.00
b. Step & Column Adjustment				52,149.00		48,806.00
c. Cost-of-Living Adjustment				99,628.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,736,712.00	5.55%	2,888,489.00	1.69%	2,937,295.00
3. Employee Benefits	3000-3999	3,035,665.00	.39%	3,047,409.00	.03%	3,048,211.00
4. Books and Supplies	4000-4999	501,619.04	(10.29%)	450,000.00	(11.11%)	400,000.00
5. Services and Other Operating Expenditures	5000-5999	1,088,192.91	.38%	1,092,350.00	.27%	1,095,276.00
6. Capital Outlay	6000-6999	51,552.84	26.08%	65,000.00	0.00%	65,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,018,892.00	.11%	1,020,000.00	0.00%	1,020,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(86,788.00)	(5.16%)	(82,313.00)	3.31%	(85,037.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	186,259.00	(40.94%)	110,000.00	0.00%	110,000.00
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)		13,122,613.79	.10%	13,135,150.00	(.15%)	13,115,127.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,529,625.87)		325,711.90		(731,585.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,090,016.89		1,560,391.02		1,886,102.92
2. Ending Fund Balance (Sum lines C and D1)		1,560,391.02		1,886,102.92		1,154,517.92
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 011) (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	1,560,391.02		1,886,102.92		1,154,517.92
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,560,391.02		1,886,102.92		1,154,517.92
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	1,560,391.02		1,886,102.92		1,154,517.92
(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)		1,560,391.02		1,886,102.92		1,154,517.92
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.						
Assuming retirees in the out years.						

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	217,218.00	2.00%	221,562.00	2.00%	225,995.00
2. Federal Revenues	8100-8299	527,132.00	(45.25%)	288,617.00	1.80%	293,824.00
3. Other State Revenues	8300-8599	1,442,266.00	(42.59%)	828,055.00	(.09%)	827,305.00
4. Other Local Revenues	8600-8799	605,987.00	(12.47%)	530,400.00	12.01%	594,126.00
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	2,329,430.00	(55.72%)	1,031,465.10	143.62%	2,512,807.00
6. Total (Sum lines A1 thru A5c)		5,122,033.00	(43.38%)	2,900,099.10	53.58%	4,454,057.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,180,966.00		1,064,966.00
b. Step & Column Adjustment				17,715.00		15,975.00
c. Cost-of-Living Adjustment				35,714.00		0.00
d. Other Adjustments				(169,429.00)		55,334.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,180,966.00	(9.82%)	1,064,966.00	6.70%	1,136,275.00
2. Classified Salaries						
a. Base Salaries				620,152.00		630,952.00
b. Step & Column Adjustment				10,800.00		33,296.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	620,152.00	1.74%	630,952.00	5.28%	664,248.00
3. Employee Benefits	3000-3999	1,250,415.00	(6.42%)	1,170,183.00	6.17%	1,242,361.00
4. Books and Supplies	4000-4999	682,556.23	(56.05%)	300,000.00	(16.67%)	250,000.00
5. Services and Other Operating Expenditures	5000-5999	930,584.00	(40.90%)	550,000.00	(36.36%)	350,000.00
6. Capital Outlay	6000-6999	217,246.58	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	790,000.00	(5.06%)	750,000.00	0.00%	750,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	64,393.00	(5.00%)	61,173.00	0.00%	61,173.00
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)		5,736,312.81	(21.08%)	4,527,274.00	(1.62%)	4,454,057.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(614,279.81)		(1,627,174.90)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,241,454.71		1,627,174.90		0.00
2. Ending Fund Balance (Sum lines C and D1)		1,627,174.90		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,627,175.16				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	(.26)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,627,174.90		0.00		0.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
This is assuming retirees, as well as shifting costs from unrestricted to restricted.						

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	13,675,286.00	4.73%	14,322,561.00	2.84%	14,729,395.00
2. Federal Revenues	8100-8299	527,132.00	(45.25%)	288,617.00	1.80%	293,824.00
3. Other State Revenues	8300-8599	1,555,193.00	(39.92%)	934,429.00	(.27%)	931,887.00
4. Other Local Revenues	8600-8799	957,409.92	(14.84%)	815,354.00	8.23%	882,493.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		16,715,020.92	(2.12%)	16,360,961.00	2.91%	16,837,599.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,771,475.00		5,609,181.00
b. Step & Column Adjustment				77,445.00		82,396.00
c. Cost-of-Living Adjustment				161,984.00		0.00
d. Other Adjustments				(401,723.00)		(30,920.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,771,475.00	(2.81%)	5,609,181.00	.92%	5,660,657.00
2. Classified Salaries						
a. Base Salaries				3,356,864.00		3,519,441.00
b. Step & Column Adjustment				62,949.00		82,102.00
c. Cost-of-Living Adjustment				99,628.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,356,864.00	4.84%	3,519,441.00	2.33%	3,601,543.00
3. Employee Benefits	3000-3999	4,286,080.00	(1.60%)	4,217,592.00	1.73%	4,290,572.00
4. Books and Supplies	4000-4999	1,184,175.27	(36.66%)	750,000.00	(13.33%)	650,000.00
5. Services and Other Operating Expenditures	5000-5999	2,018,776.91	(18.65%)	1,642,350.00	(12.00%)	1,445,276.00
6. Capital Outlay	6000-6999	268,799.42	(75.82%)	65,000.00	0.00%	65,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,808,892.00	(2.15%)	1,770,000.00	0.00%	1,770,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(22,395.00)	(5.60%)	(21,140.00)	12.89%	(23,864.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	186,259.00	(40.94%)	110,000.00	0.00%	110,000.00
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)		18,858,926.60	(6.34%)	17,662,424.00	(.53%)	17,569,184.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,143,905.68)		(1,301,463.00)		(731,585.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		5,331,471.60		3,187,565.92		1,886,102.92
2. Ending Fund Balance (Sum lines C and D1)		3,187,565.92		1,886,102.92		1,154,517.92
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,627,175.16		0.00		0.00
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 011) (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	1,560,390.76		1,886,102.92		1,154,517.92
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,187,565.92		1,886,102.92		1,154,517.92
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	1,560,391.02		1,886,102.92		1,154,517.92
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.26)		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)		1,560,390.76		1,886,102.92		1,154,517.92
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.27%		10.68%		6.57%
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)						
		458.16		462.76		452.64
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		18,858,926.60		17,662,424.00		17,569,184.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		18,858,926.60		17,662,424.00		17,569,184.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		754,357.06		706,496.96		702,767.36
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		80,000.00		80,000.00		80,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		754,357.06		706,496.96		702,767.36
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	1,174.00	0.00	0.00	(22,395.00)				
Other Sources/Uses Detail					0.00	186,259.00		
Fund Reconciliation								
081 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								
091 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								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(1,174.00)	22,395.00	0.00				
Other Sources/Uses Detail					186,259.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	1,174.00	(1,174.00)	22,395.00	(22,395.00)	186,259.00	186,259.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption		First Interim		Percent Change	Status
	Budget		Projected Year Totals			
	(Form 01CS, Item 1A)		(Form AI, Lines A4 and C4)			
Current Year (2023-24)						
	District Regular	458.16	458.16			
	Charter School	0.00	0.00			
	Total ADA	458.16	458.16	0.0%	Met	
1st Subsequent Year (2024-25)						
	District Regular	462.76	462.76			
	Charter School					
	Total ADA	462.76	462.76	0.0%	Met	
2nd Subsequent Year (2025-26)						
	District Regular	452.64	452.64			
	Charter School					
	Total ADA	452.64	452.64	0.0%	Met	

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD MET - Funded ADA has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

District's Enrollment Standard Percentage Range:

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years. Enter district regular enrollment and charter school enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	498.00	498.00		
Charter School				
Total Enrollment	498.00	498.00	0.0%	Met
1st Subsequent Year (2024-25)				
District Regular	503.00	503.00		
Charter School				
Total Enrollment	503.00	503.00	0.0%	Met
2nd Subsequent Year (2025-26)				
District Regular	492.00	492.00		
Charter School				
Total Enrollment	492.00	492.00	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years. Data should reflect district regular and charter school ADA/enrollment corresponding to financial data reported in the General Fund, only, for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	551	536	
Charter School			
Total ADA/Enrollment	551	536	102.8%
Second Prior Year (2021-22)			
District Regular	458	496	
Charter School			
Total ADA/Enrollment	458	496	92.3%
First Prior Year (2022-23)			
District Regular	445	485	
Charter School			
Total ADA/Enrollment	445	485	91.8%
Historical Average Ratio:			95.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.1%

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	458	498		
Charter School	0			
Total ADA/Enrollment	458	498	92.0%	Met
1st Subsequent Year (2024-25)				
District Regular	463	503		
Charter School				
Total ADA/Enrollment	463	503	92.0%	Met
2nd Subsequent Year (2025-26)				
District Regular	453	492		
Charter School				
Total ADA/Enrollment	453	492	92.1%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2023-24)	13,276,387.00	13,458,068.00	1.4%	Met
1st Subsequent Year (2024-25)	13,704,175.00	14,100,999.00	2.9%	Not Met
2nd Subsequent Year (2025-26)	14,160,785.00	14,503,400.00	2.4%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

Explanation:
(required if NOT met)

Property Taxes are coming in higher then estimated at Budget Development which Increased the two subsequent years with an assumption of a 3% increase.

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)	7,690,337.91	9,969,096.83	77.1%
Second Prior Year (2021-22)	8,307,136.22	10,977,575.92	75.7%
First Prior Year (2022-23)	8,838,071.12	11,374,668.12	77.7%
	Historical Average Ratio:		76.8%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4%	4%	4%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	72.8% to 80.8%	72.8% to 80.8%	72.8% to 80.8%

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)	10,362,886.00	12,936,354.79	80.1%	Met
1st Subsequent Year (2024-25)	10,480,113.00	13,025,150.00	80.5%	Met
2nd Subsequent Year (2025-26)	10,509,888.00	13,005,127.00	80.8%	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 budget adoption. Changes that exceed five percent in any major object category must be explained.

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

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

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

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

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

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

Current Year (2023-24)	501,389.00	527,132.00	5.1%	Yes
1st Subsequent Year (2024-25)	288,617.00	288,617.00	0.0%	No
2nd Subsequent Year (2025-26)	293,825.00	293,824.00	0.0%	No

Explanation:
(required if Yes)

Federal revenue is increased for the 2023/24 fiscal year due to one time money received.

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

Current Year (2023-24)	1,245,409.00	1,555,193.00	24.9%	Yes
1st Subsequent Year (2024-25)	912,809.00	934,429.00	2.4%	No
2nd Subsequent Year (2025-26)	910,267.00	931,887.00	2.4%	No

Explanation:
(required if Yes)

State revenue is increased for the 2023/24 fiscal year due to one time money received.

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

Current Year (2023-24)	886,166.00	957,409.92	8.0%	Yes
1st Subsequent Year (2024-25)	735,354.00	815,354.00	10.9%	Yes
2nd Subsequent Year (2025-26)	802,493.00	882,493.00	10.0%	Yes

Explanation:
(required if Yes)

We have received more than anticipated in donations as well as the Medi-Cal reimbursement that was not accounted for at Budget Development.

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

Current Year (2023-24)	1,000,065.00	1,184,175.27	18.4%	Yes
1st Subsequent Year (2024-25)	650,000.00	750,000.00	15.4%	Yes
2nd Subsequent Year (2025-26)	575,000.00	650,000.00	13.0%	Yes

Explanation:
(required if Yes)

This is a result of one time money that was received as well as carry over that was budgeted as of first interim.

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

Current Year (2023-24)	1,898,071.00	2,018,776.91	6.4%	Yes
1st Subsequent Year (2024-25)	1,561,895.00	1,642,350.00	5.2%	Yes
2nd Subsequent Year (2025-26)	1,372,014.00	1,445,276.00	5.3%	Yes

Explanation:
(required if Yes)

This is a result of one time money that was received as well as carry over that was budgeted as of first interim.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	2,632,964.00	3,039,734.92	15.4%	Not Met
1st Subsequent Year (2024-25)	1,936,780.00	2,038,400.00	5.2%	Not Met
2nd Subsequent Year (2025-26)	2,006,585.00	2,108,204.00	5.1%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	2,898,136.00	3,202,952.18	10.5%	Not Met
1st Subsequent Year (2024-25)	2,211,895.00	2,392,350.00	8.2%	Not Met
2nd Subsequent Year (2025-26)	1,947,014.00	2,095,276.00	7.6%	Not Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

Federal revenue is increased for the 2023/24 fiscal year due to one time money received.

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

State revenue is increased for the 2023/24 fiscal year due to one time money received.

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

We have received more than anticipated in donations as well as the Medi-Cal reimbursement that was not accounted for at Budget Development.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

This is a result of one time money that was received as well as carry over that was budgeted as of first interim.

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

This is a result of one time money that was received as well as carry over that was budgeted as of first interim.

7. CRITERION: Facilities Maintenance

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

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

NOTE: EC Section 17070.75 requires the district to deposit into the account a minimum amount equal to or greater than three percent of the total general fund expenditures and other financing uses for that fiscal year. Statute exclude the following resource codes from the total general fund expenditures calculation: 3212, 3213, 3214, 3216, 3218, 3219, 3225, 3226, 3227, 3228, 5316, 5632, 5633, 5634, 7027, and 7690.

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	526,036.53	672,434.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		652,491.00	

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

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

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

8. **CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	8.3%	10.7%	6.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.8%	3.6%	2.2%

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	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 01I, Section E)	and Other Financing Uses (Form 01I, Objects 1000-7999)	(If Net Change in Unrestricted Fund Balance is negative, else N/A)	
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2023-24)	(1,529,625.87)	13,122,613.79	11.7%	Not Met
1st Subsequent Year (2024-25)	325,711.90	13,135,150.00	N/A	Met
2nd Subsequent Year (2025-26)	(731,585.00)	13,115,127.00	5.6%	Not 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)

We realize we do not spend everything budgeted however this is something that the Board of Trustees will keep an eye on moving forward.

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.

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	3,187,565.92	Met
1st Subsequent Year (2024-25)	1,886,102.92	Met
2nd Subsequent Year (2025-26)	1,154,517.92	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.

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2023-24)	3,129,776.00	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.)	458.16	462.76	452.64
District's Reserve Standard Percentage Level:	4%	4%	4%

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 01I, objects 1000-7999) (Form MYPI, Line B11)	18,858,926.60	17,662,424.00	17,569,184.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	18,858,926.60	17,662,424.00	17,569,184.00

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)

4%	4%	4%
754,357.06	706,496.96	702,767.36
80,000.00	80,000.00	80,000.00
754,357.06	706,496.96	702,767.36

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2023-24)	(2024-25)	(2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
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)	1,560,391.02	1,886,102.92	1,154,517.92
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)	(.26)	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)	1,560,390.76	1,886,102.92	1,154,517.92
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.27%	10.68%	6.57%
District's Reserve Standard (Section 10B, Line 7):	754,357.06	706,496.96	702,767.36
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: **-5.0% to +5.0% or -\$20,000 to +\$20,000**

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(2,237,349.00)	(2,329,430.00)	4.1%	92,081.00	Met
1st Subsequent Year (2024-25)	(1,294,591.46)	(1,031,465.00)	-20.3%	(263,126.46)	Not Met
2nd Subsequent Year (2025-26)	(2,287,224.00)	(2,512,807.00)	9.9%	225,583.00	Not 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	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	186,259.00	186,259.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	110,000.00	110,000.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	110,000.00	110,000.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Based on the most current information these are our estimated contributions for subsequent years however as more information becomes available we will adjust assumptions as well as keep an eye on all spending.

- 1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

- 1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

--

- 1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the general fund operational budget.

Project Information:
(required if YES)

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

Total Annual Payments:	1,616,371	1,750,724	1,783,533	1,871,653
Has total annual payment increased over prior year (2022-23)?	Yes	Yes	Yes	Yes

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)

I am assuming an increase each year to pay off debts.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

No

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

n/a

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

n/a

- 2 OPEB Liabilities

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

Budget Adoption

(Form 01CS, Item S7A) First Interim

0.00	0.00

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

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

- 3 OPEB Contributions

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

Budget Adoption

(Form 01CS, Item S7A) First Interim

- 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)

0.00

0.00

0.00	0.00

- 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)

- d. Number of retirees receiving OPEB benefits

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

4. Comments:

--

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

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

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

No

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

n/a

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

n/a

- 2 Self-Insurance Liabilities

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

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

- 3 Self-Insurance Contributions

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

- 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)

- 4 Comments:

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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	46.2	45.2	45.2	45.2

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

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

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

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

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

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

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

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If Yes, explain the nature of the new costs:

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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	80.6	82.2	82.2	82.2

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

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

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

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

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

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

If Yes, explain the nature of the new costs:

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

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

Classified (Non-management) - Other

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

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

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

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

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

N/A

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	8.3	9.3	9.3	9.3

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. 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)?

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

4. Amount included for any tentative salary schedule increases

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**

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

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

**Management/Supervisor/Confidential
Step and Column Adjustments**

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

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

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits

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

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S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

Yes

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

Comments:
(optional)

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End of School District First Interim Criteria and Standards Review

First Interim
Projected Totals 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Coast Unified

San Luis Obispo County

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

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

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

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

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

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

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

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

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. **Passed**

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

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

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CSI and Form MYPI, which can negatively affect the criteria and standards. **Exception**

FUND	RESOURCE	NEG. EFB
40	0000	(\$3,209.68)
Explanation: This will be corrected at Year End.		
Total of negative resource balances for Fund 40		(\$3,209.68)

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

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. **Passed**

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

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

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

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

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

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

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

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
13	5310	8660	(\$200.00)
Explanation: As this funds revenue follows the expenses there is a negative balance for interest that will be adjusted at Year End.			
40	0000	9790	(\$3,209.68)
Explanation: This will be corrected at Year End.			

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided. **Passed**

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **Passed**

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

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided. **Passed**

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for the fund(s) listed below projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) **Exception**

FUND	Ending Balance
40	(\$3,209.68)

Explanation: This will be corrected at Year End.

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

First Interim
Actuals to Date 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Coast Unified

San Luis Obispo County

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

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

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

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

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

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

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

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

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

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

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

Passed

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission

Passed

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

Passed