



Orange Unified School District

"Inspiring our learners of today to be purposeful leaders of tomorrow"

2023-24 First Interim Financial Report

December 2023

Mission Statement: "In partnership with our community, we will provide a safe, equitable, and innovative culture of learning for each scholar to have a competitive EDGE as a leader."

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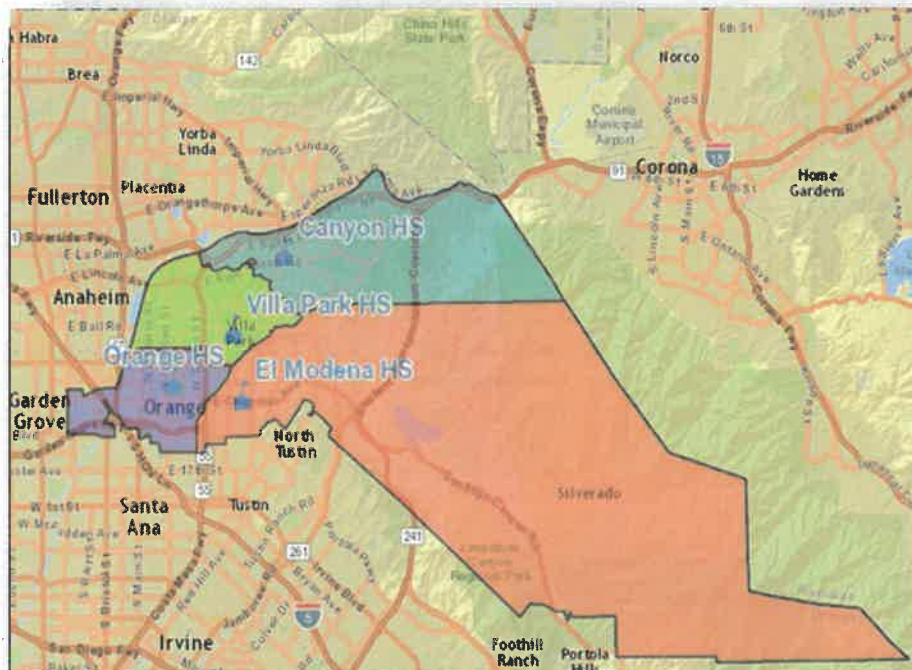
INTRODUCTION

Introduction

General Description of the District

Orange Unified School District is located in the central portion of Orange County. Founded in 1953, the District encompasses nearly 108 square miles, including the cities of Orange, Villa Park, and portions of Santa Ana, Anaheim, and Garden Grove.

Orange Unified School District Boundary Map



Starting from an original school building in 1872, the District has grown to 26 elementary schools (K-6), one Magnet School (K-8), three middle schools (7-8), two Charter Schools (7-8), four high schools (9-12), a school for students with special needs, a community day school, a continuation high school and a new online academy covering grades K-12. A Career Education Center houses the District's Regional Occupational Program and Child Development Center. The District educates approximately 26,000 students in the Cities of Orange, Villa Park, Anaheim, Garden Grove, Santa Ana and county areas.

District schools have "partnered" with more than 100 local businesses, service clubs, local universities, and other organizations to provide funding for special projects. Special Projects include community speakers, career days/fairs, and scholarship programs.

The District office is located at 1401 North Handy Street in the City of Orange, California.

Introduction

District Governance

The District is governed by a seven-member board of education. Each member is elected by geographic area. Elections for positions are held every two years, alternating between three and four available positions. The following comprise the current Board of Directors:



Rick Ledesma
President
Trustee Area 7
2022-2026



John Ortega
Vice President
Trustee Area 2
2020-2024



Angie Rumsey
Clerk
Trustee Area 6
2020-2024



Andrea Yamasaki
Member
Trustee Area 1
2022-2026



Madison Miner
Member
Trustee Area 4
2022-2026



Ana Page
Member
Trustee Area 3
2020-2024



Kris Erickson
Member
Trustee Area 5
2022-2026

Introduction

Executive Cabinet

Ernie Gonzalez
Superintendent



David A. Rivera
Deputy Superintendent
Business Services



Craig Abercrombie
Acting Asst. Supt.
Educational Services




Tracy Knibb
Assistant Superintendent
Human Resources

Executive Director



Meghna Bulsara
Executive Director
Business Services

Introduction

A photograph of three graduates in blue and white gowns and caps walking on a red track. The graduate in the center is smiling and waving. In the background, a sign for 'FRED KELLY STADIUM' is visible.

VISION - OUR COMMITMENT

Inspiring our learners of today to be purposeful leaders of tomorrow.

MISSION - OUR INTENTION

In partnership with our community, we will provide a safe, equitable, and innovative culture of learning for each scholar to have a competitive EDGE as a leader.

CORE VALUES - OUR FOUNDATION

INTEGRITY

We embrace a culture of ethical and transparent decision making and actions.

EQUITY

We promote inclusive and culturally relevant environments by supporting the social-emotional and intellectual needs of all.

RESPECT

We advocate for strong, compassionate relationships that appreciate the unique qualities of our diverse community.

EXCELLENCE

We strive for the highest standards in all endeavors by deliberately pursuing continuous growth and innovation.

Orange Unified EDGE Four Areas of Focus

E EXCELLENCE
*in Academics
& Leadership*

D DEDICATED
*& Engaged
Communication*

G GENUINE
*Wellness
& Safety*

E EFFICIENT
*Utilization of
Fiscal Capital*



HOW WE ACHIEVE OUR MISSION/VISION - OUR DIRECTION

Introduction

Focus Area 4.0 – Efficient Utilization of Fiscal Capital

FOCUS AREA 4.0 - STRATEGIC INITIATIVES:

4.1 Promote a culture where the use of resources is connected to student achievement while maintaining fiscal solvency and transparency.

4.2 Develop and implement a long-range Facilities Master Plan to ensure effective use of all district facilities including, but not limited to, modernization of classrooms, upgrading of technology infrastructure, replacement of portables with permanent structures, and enhanced safety on all campuses.

4.3 Evaluate current school configurations and district programs to optimize organizational efficiency and enhance the opportunities available to students.

4.4 Provide sufficient resources to foster safe and clean environments at each district facility.

4.5 Achieve greater efficiencies through sustainable efforts in building construction, energy and water conservation, reduced fuel consumption, and waste-reduction.

4.6 Develop effective and long-lasting business partnerships that result in learning and career opportunities for students and/or enhance external funding.

4.7 Regularly examine investment and debt structure strategies to ensure the district is benefiting from the most advantageous terms and conditions.



FIRST INTERIM

FIRST INTERIM

Report Overview

School districts are required to file two reports during a fiscal year (interim reports) on the status of the district's financial health. The first interim report is due December 15 for the period ending October 31. The second interim report is due March 15 for the period ending January 31. The First Interim report is aligned with the District's Local Control Accountability Plan (LCAP). It is based on the Governor's Enacted Budget and subsequent trailer bills, the change in the current fiscal year, and other factors that impact revenue and expenditures. The report includes the adopted budget, current budget, actuals spent or received, and the projections for the 2023-24 fiscal year. Local educational agencies (LEAs) are required to submit the report to the Orange County Department of Education (OCDE) no later than December 15.

General Fund

The District receives its allocated funds based upon several criteria. The State requires the establishment of various funds for the accounting of revenues and expenditures. The type of fund determines the way in which the money may be spent.

The General Fund is the chief operating fund for all Local Education Agencies (LEAs), including school districts, county offices of education, and joint powers agreements/agencies.

The General Fund is used to account for the ordinary operations of the LEA. All transactions, except those required or permitted by law to be in another fund, are accounted for in this fund.

Within the General Fund, restricted projects or activities must be identified and separated from unrestricted activities.



FIRST INTERIM

Budget Considerations

Enrollment and Unduplicated Pupil Count:

The District's enrollment establishes the basis of state revenue, staffing needs, operation cost and capital outlay needs. Enrollment history, excluding Charter schools and County are reflected below. For the 2023-24 year, the District is projecting a decline of 390 students, which is higher than the initial projected decline of 361 students. The District reached 60.69% Unduplicated Pupil Percentages due to changes in alternative meal application strategies in the 2022-23 year and is projecting 60.68% for 2023-24. In addition to the LCFF base and supplemental monies, the District will be eligible to receive concentrations funds for the first time.

SUMMARY OF STUDENT POPULATION	2022-23	2023-24	2024-25	2025-26
Unduplicated Pupil Population				
Enrollment	23,563	23,173	22,812	22,451
COE Enrollment	51	51	51	51
Total Enrollment	23,614	23,224	22,863	22,502
Unduplicated Pupil Count	14,302	14,063	13,844	13,625
COE Unduplicated Pupil Count	29	29	29	29
Total Unduplicated Pupil Count	14,331	14,092	13,873	13,654
Unduplicated Pupil Percentages	60.69%	60.68%	60.68%	60.68%

Average Daily Attendance (ADA):

The Average Daily Attendance (ADA) is reported to the state three times per year: P1 Report, which covers the start of the school year through December 31; P2 Report, which covers the start of the school year through April 15; and Annual Report, which covers the entire school year. The Local Control Funding Formula (LCFF) is based on P2 attendance. The generated ADA is the primary funding for the District.

Current Year ADA	2022-23	2023-24	2024-25	2025-26
Grades TK-3	6,945.54	6,840.15	6,736.75	6,633.31
Grades 4-6	5,330.01	5,248.72	5,168.97	5,089.18
Grades 7-8	1,759.43	1,732.79	1,706.66	1,680.52
Grades 9-12	7,960.53	7,831.29	7,704.47	7,577.74
Total	21,995.51	21,652.96	21,316.85	20,980.75

FIRST INTERIM

Funded ADA:

Historically, LCFF funding is based on the higher of the current or prior year's ADA. However, since districts are experiencing a dramatic decline in enrollment and ADA due to the pandemic, the state passed a budget act which includes a revised formula to fund the 2022-23 school year and onward to provide protection from excessive declines. For districts with declining attendance, the 2023-24 funding is based on the greater of:

- the current year's projected ADA (2023-24), or
- the prior year's ADA (2022-23), or
- the computed average ADA using the three most recent prior years' average ADA (2020-21, 2021-22 and 2022-23).

In addition, the state budget act included measures to mitigate the lost ADA in 2021-22 by establishing an "Attendance Yield". The Attendance Yield calculates the ADA-to-enrollment percentage using 2019-20 ADA data. That percentage is then applied to the 2021-22 ADA and Enrollment factors. The benefit of the Attendance Yield is that it applies to school districts who offered independent study by October 1, 2021, adopted and implemented written policies for the 2021-22 school year, and offered independent study to students who were out due to Covid-19 quarantine during the 2021-22 school year. School districts can utilize higher ADA factors to replace 21-22 generated attendance which was severely negatively impacted due to COVID.

TOTAL FUNDED ADA	2022-23	2023-24	2024-25	2025-26
Grades TK-3	7,576.04	7,308.82	7,006.47	6,840.81
Grades 4-6	5,759.35	5,029.27	4,549.21	4,417.86
Grades 7-8	1,972.87	2,478.49	2,681.77	2,613.32
Grades 9-12	8,261.87	8,158.90	8,012.12	7,832.10
Total	23,570.13	22,975.48	22,249.57	21,704.09
Historical Funded ADA	22,965.98	21,995.51	21,652.96	21,316.85
Variance	604.15	979.97	596.61	387.24

PER STUDENT FUNDING	2023-24	SUPPLEMENTAL GRANTS	CONCENTRATION GRANTS
Grade TK	\$13,995		
Grades K-3	\$10,951	\$2,190	\$7,118
Grades 4-6	\$10,069	\$2,014	\$6,545
Grades 7-8	\$10,367	\$2,073	\$6,739
Grades 9-12	\$12,327	\$2,465	\$8,013

FIRST INTERIM

Cost-of-Living Adjustment:

The Cost-of-Living Adjustment ("COLA") reflects the annual increase which will be applied to the prior year per-student funding rate. That calculation determines the per-pupil funding rate for the new fiscal year.

COLA	2022-23	2023-24	2024-25	2025-26
Statutory COLA	6.56%	8.22%	3.94%	3.29%
Augmentation/ (COLA Suspension)	6.70%	0.00%	0.00%	0.00%
Total	13.26%	8.22%	3.94%	3.29%

Budget Components: Revenue

Shown below are the revenue projections for the 2022-23 Unaudited Actuals and 2023-24 First Interim, which include both unrestricted and restricted revenues.

Unrestricted revenues may be used as needed by the District and come from various federal, state, and local revenue sources, and inter-fund transfers.

Unrestricted Revenue	2022-23	2023-24	2024-25	2025-26
	Unaudited Actuals	First Interim	Projected	Projected
LCFF Revenue	\$ 274,599,787	\$ 292,575,881	\$ 305,401,024	\$ 307,843,852
Federal Revenue	\$ -	\$ 9,243	\$ 9,243	\$ 9,243
State Revenue	\$ 9,954,542	\$ 9,431,237	\$ 9,214,368	\$ 9,171,569
Other Local Revenue	\$ 15,119,266	\$ 10,481,381	\$ 10,481,381	\$ 10,481,381
Interfund Transfers In	\$ 3,749,120	\$ 3,747,710	\$ 3,744,200	\$ 3,746,213
Contributions	\$ (28,614,084)	\$ (43,595,182)	\$ (51,223,239)	\$ (44,261,055)
Total	\$ 274,808,631	\$ 272,650,270	\$ 277,626,977	\$ 286,991,203

Restricted revenues, as the name implies, may only be used for specific purposes. They also come from various federal, state, and local revenue sources. Examples of restricted program funding include Special Education, Learning Loss Mitigation, Expanded Learning Opportunity entitlements, Educator Effectiveness, Career & Technical Education Programs, Learning Recovery Block Grant and After School Programs, to name but a few.



Remember: The Budget is only a tool to achieving the District's Goals and Objectives

FIRST INTERIM

Restricted Revenue	2022-23	2023-24	2024-25	2025-26
	Unaudited Actuals	First Interim	Projected	Projected
Federal Revenue	\$ 34,060,502	\$ 33,306,298	\$ 12,816,342	\$ 12,816,342
State Revenue	\$ 97,590,466	\$ 69,376,064	\$ 64,379,301	\$ 65,805,059
Other Local Revenue	\$ 3,412,734	\$ 3,279,670	\$ 2,760,527	\$ 2,760,527
Contributions	\$ 28,614,084	\$ 43,595,182	\$ 51,223,239	\$ 44,261,055
Total	\$ 163,677,786	\$ 149,557,214	\$ 131,179,409	\$ 125,642,983

Budget Components: Expenditures

Expenditures from the restricted and unrestricted funds are allocated and projected in the following categories based on their specific uses:

Personnel Costs: Salaries and benefits are approximately 85% of the general fund expenditures. The reported salaries reflect salary increases for all employees.

Materials and Supplies: Materials and supplies include textbooks and curriculum materials, library books, reference materials, and supplies for the classrooms.

Operating Expenses and Services: These include professional services, rentals, leases, conferences, professional development, and operating costs such as insurance, gas, water, and other utilities.

Capital Outlay: This category includes large equipment purchases and ESSER capital projects.

Other Outgo: This may include payments to County offices, non-public school fees, debt payments for energy leases, retirement bonds, and building bonds, and indirect cost charges.

Interfund Transfers out: This category includes retirement contributions.

Combined Expenditures	2022-23	2023-24	2024-25	2025-26
	Unaudited Actuals	First Interim	Projected	Projected
Certificated Salaries	\$ 143,471,581	\$ 148,493,313	\$ 150,345,868	\$ 149,741,555
Classified Salaries	\$ 52,062,361	\$ 55,212,732	\$ 55,191,732	\$ 54,668,059
Employee Benefits	\$ 92,982,583	\$ 96,006,736	\$ 97,433,097	\$ 93,983,904
Materials and Supplies	\$ 15,290,992	\$ 29,500,270	\$ 21,074,869	\$ 14,269,491
Operating Expenses and Services	\$ 42,169,263	\$ 55,309,134	\$ 44,669,094	\$ 45,726,052
Capital Outlay	\$ 8,998,709	\$ 13,818,031	\$ 1,115,305	\$ -
Other Outgo/ Indirect Costs	\$ 5,808,588	\$ 6,470,350	\$ 5,082,697	\$ 5,852,198
Interfund Transfers Out	\$ 8,100,173	\$ 7,951,461	\$ 11,985,966	\$ 4,021,825
Total	\$ 368,884,250	\$ 412,762,027	\$ 386,898,628	\$ 368,263,084

FIRST INTERIM

Budget Components: Fund Balances

Fund Balances are the differences between the revenue received and the expenditures incurred within a fiscal year. Unrestricted fund balances are carried over to the next fiscal year. The ending fund balances are the accumulated reserves over time.

In addition, districts are required to maintain a minimum reserve level. The minimum reserve level is a percentage calculation based on district enrollment. As required by law, Orange Unified must maintain a minimum 3% reserve level for economic uncertainties.

Starting with the 2022-23 year, there is also a limit on the amount a district may reserve. District reserves cannot exceed 10% in assigned and unassigned balances including required reserves for economic uncertainties. If reserve levels exceed the 10% level, the overage must be designated for specific purposes.

Combined	2022-23	2023-24	2024-25	2025-26
	Unaudited Actuals	First Interim	Projected	Projected
Beginning Fund Balance	118,773,358	183,774,707	193,220,164	215,127,921
Net Inc/ (Dec)	65,001,349	9,445,457	21,907,757	44,371,102
Ending Fund Balance	183,774,707	193,220,164	215,127,921	259,499,023
Components of Fund Balance:				
Revolving Cash and Inventory	254,297	254,297	254,297	254,297
Restricted	62,471,520	49,995,134	54,062,683	63,851,437
Economic Uncertainties	11,066,527	12,382,861	11,606,959	11,047,893
Assigned	23,472,585	25,253,711	25,931,505	25,068,136
Committed	84,414,762	101,948,827	122,375,375	158,821,278
Unassigned	2,095,016	3,385,334	897,102	455,982
Unassigned percentage	1.14%	1.75%	0.42%	0.18%



FIRST INTERIM

Budget Components: Projected Carryover by Programs

Resource	Description	2023-24 First Interim Totals
0000	LCFF-Supplemental & Concentration	2,191,256
0000	Site Donations	903,790
2600	Expanded Learning Opportunities Program (ELOP)	5,540,778
3010	Title I	350,942
4035	Title II	344,301
4127	Title IV	206,433
4201	Title III	32,792
4203	Title III	100,941
6053	Universal Pre-K Grant	1,197,604
6266	Educator Effectiveness	3,800,402
6300	Lottery	484,329
6332	CA Community Schools Partnership Act - Implementation Grant	4,120,107
6387	Career Technical Education Incentive Grant (CTEIG)	1,004,572
6762	Arts, Music and Instructional Materials Discretionary Block Grant	8,415,264
6770	Arts and Music in Schools (AMS) - (Prop 28)	3,768,242
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022	2,565,151
7311	Classified School Employee Professional Development Block Grant	165,328
7388	SB 117 COVID-19 LEA Response Funds	365,688
7412	A-G Access/Success Grant	601,851
7413	A-G Learning Loss Mitigation Grant	221,943
7435	Learning Recovery Emergency Block Grant	17,256,092
7810	Other Restricted State	219,820
8150	Routine Restricted Maintenance Account (RRMA)	1,702,564
9010	Other Restricted Local	1,251,905
	TOTAL:	56,812,095

The Business Services Division will continue to review, monitor, and revise the budget in accordance with the District's Edge Focus Area 4.0 - Efficient Utilization of Fiscal Capital. The Second Interim report will be presented to the Board in March which will include the Governor's January Budget proposal updates for revenue and expenditures.



In partnership with our community, we will provide a safe, equitable, and innovative culture of learning for each scholar to have a competitive EDGE as a leader.

GENERAL FUND

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
Form	Description	2023-24 Original Budget	2023-24 Board Approved Operating Budget	2023-24 Actuals to Date	2023-24 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund	G	G	G	G
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units	G	G	G	G
51I	Bond Interest and Redemption Fund				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund	G	G	G	G
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund	G	G	G	G
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	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
SIAl	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review	S	S	S	S

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

Signed: 
District Superintendent or Designee

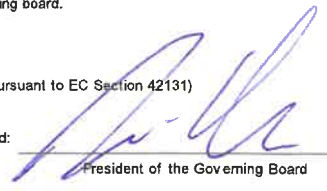
Date: 12/14/2023

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

To the County Superintendent of Schools:

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

Meeting Date: December 13, 2023

Signed: 
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Meghna Bulsara

Telephone: (714) 628-4479

Title: Executive Director, Business Services

E-mail: mbulsara@orangeusd.org

Criteria and Standards Review Summary

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

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

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

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment? • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?		X
			X	
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since budget adoption in OPEB liabilities?		X
			X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since budget adoption in self-insurance liabilities?		X
			X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)		X
			X	
			n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: • Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)		
			n/a	
			n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?		X
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

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)
A. REVENUES								
1) LCFF Sources		8010-8099	291,978,131.00	291,978,131.00	30,230,486.63	292,575,881.00	597,750.00	0.2%
2) Federal Revenue		8100-8299	8,500.00	8,500.00	9,243.04	9,243.00	743.00	8.7%
3) Other State Revenue		8300-8599	9,083,431.00	9,083,431.00	1,251,873.47	9,431,237.00	347,806.00	3.8%
4) Other Local Revenue		8600-8799	7,481,381.00	7,481,381.00	2,996,409.09	10,481,381.00	3,000,000.00	40.1%
5) TOTAL, REVENUES			308,551,443.00	308,551,443.00	34,488,012.23	312,497,742.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	110,632,717.00	110,632,717.00	29,451,719.36	111,596,148.00	(963,431.00)	-0.9%
2) Classified Salaries		2000-2999	36,018,382.00	36,018,382.00	7,757,460.16	36,356,607.00	(338,225.00)	-0.9%
3) Employee Benefits		3000-3999	60,581,502.00	60,581,502.00	17,813,002.04	60,880,485.00	(298,983.00)	-0.5%
4) Books and Supplies		4000-4999	6,741,942.00	6,741,942.00	1,474,072.47	6,885,539.00	(143,597.00)	-2.1%
5) Services and Other Operating Expenditures		5000-5999	23,730,352.00	23,730,352.00	8,560,569.74	23,805,429.00	(75,077.00)	-0.3%
6) Capital Outlay		6000-6999	0.00	0.00	527,737.30	987,039.00	(987,039.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,859,462.00	4,859,462.00	17,633.25	5,856,114.00	(996,652.00)	-20.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,002,784.00)	(4,002,784.00)	(704.25)	(3,810,215.00)	(192,569.00)	4.8%
9) TOTAL, EXPENDITURES			238,561,573.00	238,561,573.00	65,601,490.07	242,557,146.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			69,989,870.00	69,989,870.00	(31,113,477.84)	69,940,596.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,747,710.00	3,747,710.00	0.00	3,747,710.00	0.00	0.0%
b) Transfers Out		7600-7629	7,951,461.00	7,951,461.00	5,000,000.00	7,951,461.00	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	(44,491,379.00)	(44,491,379.00)	(2,191.74)	(43,595,182.00)	896,197.00	-2.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(48,695,130.00)	(48,695,130.00)	(5,002,191.74)	(47,798,933.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			21,294,740.00	21,294,740.00	(36,115,669.58)	22,141,663.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	105,795,417.00	105,795,417.00		121,083,367.00	15,287,950.00	14.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			105,795,417.00	105,795,417.00		121,083,367.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			105,795,417.00	105,795,417.00		121,083,367.00		
2) Ending Balance, June 30 (E + F1e)			127,090,157.00	127,090,157.00		143,225,030.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	100,000.00	100,000.00		100,000.00		
Stores		9712	199,730.00	199,730.00		154,297.00		
Prepaid Items		9713	222,203.00	222,203.00		0.00		
All Others		9719	0.00	0.00		0.00		

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)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	89,259,522.00	89,259,522.00		102,168,647.00		
d) Assigned								
Other Assignments		9780	25,145,387.00	25,145,387.00		25,253,711.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,415,137.00	11,415,137.00		12,383,113.00		
Unassigned/Unappropriated Amount		9790	748,178.00	748,178.00		3,165,262.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	94,757,248.00	94,757,248.00	27,676,264.00	89,363,212.00	(5,394,036.00)	-5.7%
Education Protection Account State Aid - Current Year		8012	4,594,550.00	4,594,550.00	1,179,315.00	4,595,096.00	546.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	743,443.00	743,443.00	0.00	716,679.00	(26,764.00)	-3.6%
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	169,602,955.00	169,602,955.00	10.86	178,291,151.00	8,688,196.00	5.1%
Unsecured Roll Taxes		8042	5,106,710.00	5,106,710.00	2,244,030.83	5,576,086.00	469,376.00	9.2%
Prior Years' Taxes		8043	2,856,682.00	2,856,682.00	2,914,630.00	3,017,067.00	160,385.00	5.6%
Supplemental Taxes		8044	5,930,610.00	5,930,610.00	1,619,301.94	4,073,508.00	(1,857,102.00)	-31.3%
Education Revenue Augmentation Fund (ERAF)		8045	6,021,373.00	6,021,373.00	385,368.00	7,190,621.00	1,169,248.00	19.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	19,346,917.00	19,346,917.00	0.00	17,847,005.00	(1,499,912.00)	-7.8%
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			308,960,488.00	308,960,488.00	36,018,920.63	310,670,425.00	1,709,937.00	0.6%
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	(16,982,357.00)	(16,982,357.00)	(5,788,434.00)	(18,094,544.00)	(1,112,187.00)	6.5%
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			291,978,131.00	291,978,131.00	30,230,486.63	292,575,881.00	597,750.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		

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)
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	8,500.00	8,500.00	9,243.04	9,243.00	743.00	8.7%
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			8,500.00	8,500.00	9,243.04	9,243.00	743.00	8.7%
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	1,105,778.00	1,105,778.00	0.00	1,106,967.00	1,189.00	0.1%
Lottery - Unrestricted and Instructional Materials		8560	3,848,290.00	3,848,290.00	137,535.47	4,194,907.00	346,617.00	9.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	4,129,363.00	4,129,363.00	1,114,338.00	4,129,363.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,083,431.00	9,083,431.00	1,251,873.47	9,431,237.00	347,806.00	3.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	20,000.00	20,000.00	0.00	20,000.00	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	370,000.00	370,000.00	138,803.40	370,000.00	0.00	0.0%
Interest		8660	1,000,000.00	1,000,000.00	1,513,562.12	4,000,000.00	3,000,000.00	300.0%
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	130,000.00	130,000.00	67,040.05	130,000.00	0.00	0.0%
Interagency Services		8677	838,000.00	838,000.00	101,819.08	838,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	4,903,381.00	4,903,381.00	1,173,184.44	4,903,381.00	0.00	0.0%
Tuition		8710	220,000.00	220,000.00	2,000.00	220,000.00	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						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From JPAs	6500	8793						
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			7,481,381.00	7,481,381.00	2,996,409.09	10,481,381.00	3,000,000.00	40.1%
TOTAL, REVENUES			308,551,443.00	308,551,443.00	34,488,012.23	312,497,742.00	3,946,299.00	1.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	84,423,525.00	84,423,525.00	22,781,369.34	85,368,811.00	(945,286.00)	-1.1%
Certificated Pupil Support Salaries		1200	11,393,506.00	11,393,506.00	2,800,914.13	11,396,980.00	(3,474.00)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,593,673.00	11,593,673.00	3,240,311.03	11,593,673.00	0.00	0.0%
Other Certificated Salaries		1900	3,222,013.00	3,222,013.00	629,124.86	3,236,684.00	(14,671.00)	-0.5%
TOTAL, CERTIFICATED SALARIES			110,632,717.00	110,632,717.00	29,451,719.36	111,596,148.00	(963,431.00)	-0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,734,300.00	1,734,300.00	(13,367.88)	1,847,431.00	(113,131.00)	-6.5%
Classified Support Salaries		2200	16,687,121.00	16,687,121.00	3,612,508.71	16,668,189.00	18,932.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	4,199,491.00	4,199,491.00	1,114,184.57	4,393,709.00	(194,218.00)	-4.6%
Clerical, Technical and Office Salaries		2400	12,744,710.00	12,744,710.00	2,988,417.49	12,776,116.00	(31,406.00)	-0.2%
Other Classified Salaries		2900	652,760.00	652,760.00	55,717.27	671,162.00	(18,402.00)	-2.8%
TOTAL, CLASSIFIED SALARIES			36,018,382.00	36,018,382.00	7,757,460.16	36,356,607.00	(338,225.00)	-0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	20,458,239.00	20,458,239.00	5,586,405.97	20,622,573.00	(164,334.00)	-0.8%
PERS		3201-3202	8,693,463.00	8,693,463.00	2,034,563.20	8,694,885.00	(1,422.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	4,113,216.00	4,113,216.00	1,027,960.73	4,124,806.00	(11,590.00)	-0.3%
Health and Welfare Benefits		3401-3402	20,001,601.00	20,001,601.00	6,438,188.17	20,093,082.00	(91,481.00)	-0.5%
Unemployment Insurance		3501-3502	275,094.00	275,094.00	18,556.18	275,408.00	(314.00)	-0.1%
Workers' Compensation		3601-3602	2,393,082.00	2,393,082.00	644,756.13	2,407,490.00	(14,408.00)	-0.6%
OPEB, Allocated		3701-3702	2,603,897.00	2,603,897.00	19,667.67	2,619,331.00	(15,434.00)	-0.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,042,910.00	2,042,910.00	2,042,903.99	2,042,910.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			60,581,502.00	60,581,502.00	17,813,002.04	60,880,485.00	(298,983.00)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	740,321.00	740,321.00	190,234.99	0.00	740,321.00	100.0%
Books and Other Reference Materials		4200	19,097.00	19,097.00	1,431.25	46,040.00	(26,943.00)	-141.1%
Materials and Supplies		4300	5,543,571.00	5,543,571.00	1,203,500.19	6,040,177.00	(496,606.00)	-9.0%
Noncapitalized Equipment		4400	438,953.00	438,953.00	78,906.04	799,322.00	(360,369.00)	-82.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,741,942.00	6,741,942.00	1,474,072.47	6,885,539.00	(143,597.00)	-2.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,045,575.00	2,045,575.00	134,257.72	1,974,895.00	70,680.00	3.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	495,800.00	495,800.00	48,752.75	605,706.00	(109,906.00)	-22.2%
Dues and Memberships		5300	118,055.00	118,055.00	72,109.16	112,455.00	5,600.00	4.7%
Insurance		5400-5450	2,995,575.00	2,995,575.00	2,354,987.00	2,995,575.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,649,803.00	7,649,803.00	1,865,717.73	6,647,303.00	1,002,500.00	13.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,398,689.00	1,398,689.00	509,705.27	1,585,736.00	(187,047.00)	-13.4%
Transfers of Direct Costs		5710	(281,857.00)	(281,857.00)	(3,908.75)	(283,907.00)	2,050.00	-0.7%
Transfers of Direct Costs - Interfund		5750	(936,490.00)	(936,490.00)	(22,572.55)	(932,304.00)	(4,186.00)	0.4%
Professional/Consulting Services and Operating Expenditures		5800	8,510,049.00	8,510,049.00	3,448,879.32	9,359,697.00	(849,648.00)	-10.0%
Communications		5900	1,735,153.00	1,735,153.00	152,642.09	1,740,273.00	(5,120.00)	-0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,730,352.00	23,730,352.00	8,560,569.74	23,805,429.00	(75,077.00)	-0.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	78,529.85	141,153.00	(141,153.00)	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	449,207.45	845,886.00	(845,886.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	527,737.30	987,039.00	(987,039.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,111,752.00	1,111,752.00	17,633.25	1,111,752.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
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%

Description	Resource Codes	Object Codes	Original Budget (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 Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,437,710.00	1,437,710.00	0.00	1,594,934.00	(157,224.00)	-10.9%
Other Debt Service - Principal		7439	2,310,000.00	2,310,000.00	0.00	3,149,428.00	(839,428.00)	-36.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,859,462.00	4,859,462.00	17,633.25	5,856,114.00	(996,652.00)	-20.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(3,736,350.00)	(3,736,350.00)	(704.25)	(3,214,492.00)	(521,858.00)	14.0%
Transfers of Indirect Costs - Interfund		7350	(266,434.00)	(266,434.00)	0.00	(595,723.00)	329,289.00	-123.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,002,784.00)	(4,002,784.00)	(704.25)	(3,810,215.00)	(192,569.00)	4.8%
TOTAL, EXPENDITURES			238,561,573.00	238,561,573.00	65,601,490.07	242,557,146.00	(3,995,573.00)	-1.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	3,747,710.00	3,747,710.00	0.00	3,747,710.00	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			3,747,710.00	3,747,710.00	0.00	3,747,710.00	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	3,550,461.00	3,550,461.00	0.00	3,550,461.00	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	4,401,000.00	4,401,000.00	5,000,000.00	4,401,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,951,461.00	7,951,461.00	5,000,000.00	7,951,461.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
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%

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)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(44,491,379.00)	(44,491,379.00)	(2,191.74)	(43,595,182.00)	896,197.00	-2.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(44,491,379.00)	(44,491,379.00)	(2,191.74)	(43,595,182.00)	896,197.00	-2.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(48,695,130.00)	(48,695,130.00)	(5,002,191.74)	(47,798,933.00)	896,197.00	-1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	20,199,982.00	20,199,982.00	5,128,421.77	33,306,298.00	13,106,316.00	64.9%
3) Other State Revenue		8300-8599	59,404,332.00	59,404,332.00	23,458,038.97	69,376,064.00	9,971,732.00	16.8%
4) Other Local Revenue		8600-8799	2,847,915.00	2,847,915.00	215,002.85	3,279,670.00	431,755.00	15.2%
5) TOTAL, REVENUES			82,452,229.00	82,452,229.00	28,801,463.59	105,962,032.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	38,132,229.00	38,132,229.00	8,538,053.08	36,897,165.00	1,235,064.00	3.2%
2) Classified Salaries		2000-2999	20,963,967.00	20,963,967.00	3,121,986.01	18,856,125.00	2,107,842.00	10.1%
3) Employee Benefits		3000-3999	35,666,362.00	35,666,362.00	4,959,965.44	35,126,251.00	540,111.00	1.5%
4) Books and Supplies		4000-4999	6,792,976.00	6,792,976.00	2,585,512.16	22,614,731.00	(15,821,755.00)	-232.9%
5) Services and Other Operating Expenditures		5000-5999	21,667,172.00	21,667,172.00	3,601,453.18	31,503,705.00	(9,836,533.00)	-45.4%
6) Capital Outlay		6000-6999	5,822,508.00	5,822,508.00	1,448,203.71	12,830,992.00	(7,008,484.00)	-120.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,209,959.00	1,209,959.00	99,921.75	1,209,959.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,736,350.00	3,736,350.00	704.25	3,214,492.00	521,858.00	14.0%
9) TOTAL, EXPENDITURES			133,991,523.00	133,991,523.00	24,355,799.58	162,253,420.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(51,539,294.00)	(51,539,294.00)	4,445,664.01	(56,291,388.00)		
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	44,491,379.00	44,491,379.00	2,191.74	43,595,182.00	(896,197.00)	-2.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			44,491,379.00	44,491,379.00	2,191.74	43,595,182.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,047,915.00)	(7,047,915.00)	4,447,855.75	(12,696,206.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	47,738,949.00	47,738,949.00		62,691,341.00	14,952,392.00	31.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,738,949.00	47,738,949.00		62,691,341.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,738,949.00	47,738,949.00		62,691,341.00		
2) Ending Balance, June 30 (E + F1e)			40,691,034.00	40,691,034.00		49,995,135.00		
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		

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)
b) Restricted		9740	40,691,034.00	40,691,034.00		49,995,135.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	5,516,155.00	5,516,155.00	0.00	5,478,563.00	(37,592.00)	-0.7%
Special Education Discretionary Grants		8182	556,910.00	556,910.00	0.00	538,081.00	(18,829.00)	-3.4%

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)
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	5,167,919.00	5,167,919.00	402,374.28	5,397,959.00	230,040.00	4.5%
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	708,035.00	708,035.00	192,518.67	1,120,264.00	412,229.00	58.2%
Title III, Part A, Immigrant Student Program	4201	8290	67,279.00	67,279.00	0.00	92,491.00	25,212.00	37.5%
Title III, Part A, English Learner Program	4203	8290	589,719.00	589,719.00	0.00	683,992.00	94,273.00	16.0%
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	413,475.00	413,475.00	44,588.00	762,943.00	349,468.00	84.5%
Career and Technical Education	3500-3599	8290	240,929.00	240,929.00	0.00	240,929.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	6,939,561.00	6,939,561.00	4,488,940.82	18,991,076.00	12,051,515.00	173.7%
TOTAL, FEDERAL REVENUE			20,199,982.00	20,199,982.00	5,128,421.77	33,306,298.00	13,106,316.00	64.9%
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	21,918,646.00	21,918,646.00	6,116,302.00	21,658,528.00	(260,118.00)	-1.2%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,516,679.00	1,516,679.00	262,180.21	1,912,636.00	395,957.00	26.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	2,165,754.00	2,165,754.00	0.00	2,165,754.00	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	837,624.00	837,624.00	917,878.50	2,041,829.00	1,204,205.00	143.8%

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)
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	17,197.96	68,790.00	68,790.00	New
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	32,965,629.00	32,965,629.00	16,144,480.30	41,528,527.00	8,562,898.00	26.0%
TOTAL, OTHER STATE REVENUE			59,404,332.00	59,404,332.00	23,458,038.97	69,376,064.00	9,971,732.00	16.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	2,555,527.00	2,555,527.00	32,080.95	2,555,527.00	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	200,000.00	200,000.00	182,921.90	661,143.00	461,143.00	230.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	92,388.00	92,388.00	0.00	63,000.00	(29,388.00)	-31.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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			2,847,915.00	2,847,915.00	215,002.85	3,279,670.00	431,755.00	15.2%
TOTAL, REVENUES			82,452,229.00	82,452,229.00	28,801,463.59	105,962,032.00	23,509,803.00	28.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	32,556,749.00	32,556,749.00	7,002,411.39	31,214,321.00	1,342,428.00	4.1%
Certificated Pupil Support Salaries		1200	1,490,030.00	1,490,030.00	470,016.60	1,693,765.00	(203,735.00)	-13.7%
Certificated Supervisors' and Administrators' Salaries		1300	842,903.00	842,903.00	272,066.92	898,781.00	(55,878.00)	-6.6%
Other Certificated Salaries		1900	3,242,547.00	3,242,547.00	793,558.17	3,090,298.00	152,249.00	4.7%
TOTAL, CERTIFICATED SALARIES			38,132,229.00	38,132,229.00	8,538,053.08	36,897,165.00	1,235,064.00	3.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	13,837,997.00	13,837,997.00	1,572,476.11	11,745,058.00	2,092,939.00	15.1%
Classified Support Salaries		2200	4,780,036.00	4,780,036.00	1,008,664.44	4,803,083.00	(23,047.00)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	728,656.00	728,656.00	168,785.77	728,656.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,595,896.00	1,595,896.00	370,184.19	1,557,946.00	37,950.00	2.4%
Other Classified Salaries		2900	21,382.00	21,382.00	1,875.50	21,382.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			20,963,967.00	20,963,967.00	3,121,986.01	18,856,125.00	2,107,842.00	10.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	20,597,317.00	20,597,317.00	1,591,265.39	20,354,893.00	242,424.00	1.2%
PERS		3201-3202	4,158,641.00	4,158,641.00	837,632.73	4,199,409.00	(40,768.00)	-1.0%
OASDI/Medicare/Alternative		3301-3302	1,928,617.00	1,928,617.00	361,151.60	1,758,854.00	169,763.00	8.8%
Health and Welfare Benefits		3401-3402	6,867,902.00	6,867,902.00	1,996,640.60	6,836,507.00	31,395.00	0.5%
Unemployment Insurance		3501-3502	290,803.00	290,803.00	5,749.54	287,450.00	3,353.00	1.2%
Workers' Compensation		3601-3602	731,589.00	731,589.00	166,093.87	670,172.00	61,417.00	8.4%
OPEB, Allocated		3701-3702	1,091,493.00	1,091,493.00	1,431.71	1,018,966.00	72,527.00	6.6%
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			35,666,362.00	35,666,362.00	4,959,965.44	35,126,251.00	540,111.00	1.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,516,679.00	1,516,679.00	1,436,055.13	3,368,113.00	(1,851,434.00)	-122.1%
Books and Other Reference Materials		4200	8,000.00	8,000.00	37,175.12	224,193.00	(216,193.00)	-2,702.4%
Materials and Supplies		4300	4,571,304.00	4,571,304.00	918,311.26	16,758,968.00	(12,187,664.00)	-266.6%
Noncapitalized Equipment		4400	696,993.00	696,993.00	193,970.65	2,263,457.00	(1,566,464.00)	-224.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,792,976.00	6,792,976.00	2,585,512.16	22,614,731.00	(15,821,755.00)	-232.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	15,270,829.00	15,270,829.00	1,538,376.06	20,363,973.00	(5,093,144.00)	-33.4%

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)
Travel and Conferences		5200	212,316.00	212,316.00	36,894.55	295,982.00	(83,666.00)	-39.4%
Dues and Memberships		5300	6,498.00	6,498.00	1,660.00	4,690.00	1,808.00	27.8%
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	2,224,643.00	2,224,643.00	337,969.70	2,458,340.00	(233,697.00)	-10.5%
Transfers of Direct Costs		5710	281,857.00	281,857.00	3,908.75	283,907.00	(2,050.00)	-0.7%
Transfers of Direct Costs - Interfund		5750	982,300.00	982,300.00	5,814.00	988,114.00	(5,814.00)	-0.6%
Professional/Consulting Services and Operating Expenditures		5800	2,666,229.00	2,666,229.00	1,674,467.47	7,086,199.00	(4,419,970.00)	-165.8%
Communications		5900	22,500.00	22,500.00	2,362.65	22,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,667,172.00	21,667,172.00	3,601,453.18	31,503,705.00	(9,836,533.00)	-45.4%
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	531,677.26	5,207,306.00	(5,207,306.00)	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	5,822,508.00	5,822,508.00	916,526.45	7,623,686.00	(1,801,178.00)	-30.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,822,508.00	5,822,508.00	1,448,203.71	12,830,992.00	(7,008,484.00)	-120.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	403,992.00	403,992.00	0.00	450,000.00	(46,008.00)	-11.4%
Payments to County Offices		7142	805,967.00	805,967.00	99,921.75	759,959.00	46,008.00	5.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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 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)			1,209,959.00	1,209,959.00	99,921.75	1,209,959.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	3,736,350.00	3,736,350.00	704.25	3,214,492.00	521,858.00	14.0%
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			3,736,350.00	3,736,350.00	704.25	3,214,492.00	521,858.00	14.0%
TOTAL, EXPENDITURES			133,991,523.00	133,991,523.00	24,355,799.58	162,253,420.00	(28,261,897.00)	-21.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
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%

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)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	44,491,379.00	44,491,379.00	2,191.74	43,595,182.00	(896,197.00)	-2.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			44,491,379.00	44,491,379.00	2,191.74	43,595,182.00	(896,197.00)	-2.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			44,491,379.00	44,491,379.00	2,191.74	43,595,182.00	896,197.00	2.0%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	291,978,131.00	291,978,131.00	30,230,486.63	292,575,881.00	597,750.00	0.2%
2) Federal Revenue		8100-8299	20,208,482.00	20,208,482.00	5,137,664.81	33,315,541.00	13,107,059.00	64.9%
3) Other State Revenue		8300-8599	68,487,763.00	68,487,763.00	24,709,912.44	78,807,301.00	10,319,538.00	15.1%
4) Other Local Revenue		8600-8799	10,329,296.00	10,329,296.00	3,211,411.94	13,761,051.00	3,431,755.00	33.2%
5) TOTAL, REVENUES			391,003,672.00	391,003,672.00	63,289,475.82	418,459,774.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	148,764,946.00	148,764,946.00	37,989,772.44	148,493,313.00	271,633.00	0.2%
2) Classified Salaries		2000-2999	56,982,349.00	56,982,349.00	10,879,446.17	55,212,732.00	1,769,617.00	3.1%
3) Employee Benefits		3000-3999	96,247,864.00	96,247,864.00	22,772,967.48	96,006,736.00	241,128.00	0.3%
4) Books and Supplies		4000-4999	13,534,918.00	13,534,918.00	4,059,584.63	29,500,270.00	(15,965,352.00)	-118.0%
5) Services and Other Operating Expenditures		5000-5999	45,397,524.00	45,397,524.00	12,162,022.92	55,309,134.00	(9,911,610.00)	-21.8%
6) Capital Outlay		6000-6999	5,822,508.00	5,822,508.00	1,975,941.01	13,818,031.00	(7,995,523.00)	-137.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,069,421.00	6,069,421.00	117,555.00	7,066,073.00	(996,652.00)	-16.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(266,434.00)	(266,434.00)	0.00	(595,723.00)	329,289.00	-123.6%
9) TOTAL, EXPENDITURES			372,553,096.00	372,553,096.00	89,957,289.65	404,810,566.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,450,576.00	18,450,576.00	(26,667,813.83)	13,649,208.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,747,710.00	3,747,710.00	0.00	3,747,710.00	0.00	0.0%
b) Transfers Out		7600-7629	7,951,461.00	7,951,461.00	5,000,000.00	7,951,461.00	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			(4,203,751.00)	(4,203,751.00)	(5,000,000.00)	(4,203,751.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,246,825.00	14,246,825.00	(31,667,813.83)	9,445,457.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	153,534,366.00	153,534,366.00		183,774,708.00	30,240,342.00	19.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			153,534,366.00	153,534,366.00		183,774,708.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			153,534,366.00	153,534,366.00		183,774,708.00		
2) Ending Balance, June 30 (E + F1e)			167,781,191.00	167,781,191.00		193,220,165.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	100,000.00	100,000.00		100,000.00		
Stores		9712	199,730.00	199,730.00		154,297.00		
Prepaid Items		9713	222,203.00	222,203.00		0.00		
All Others		9719	0.00	0.00		0.00		

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	40,691,034.00	40,691,034.00		49,995,135.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	89,259,522.00	89,259,522.00		102,168,647.00		
d) Assigned								
Other Assignments		9780	25,145,387.00	25,145,387.00		25,253,711.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,415,137.00	11,415,137.00		12,383,113.00		
Unassigned/Unappropriated Amount		9790	748,178.00	748,178.00		3,165,262.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	94,757,248.00	94,757,248.00	27,676,264.00	89,363,212.00	(5,394,036.00)	-5.7%
Education Protection Account State Aid - Current Year		8012	4,594,550.00	4,594,550.00	1,179,315.00	4,595,096.00	546.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	743,443.00	743,443.00	0.00	716,679.00	(26,764.00)	-3.6%
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	169,602,955.00	169,602,955.00	10.86	178,291,151.00	8,688,196.00	5.1%
Unsecured Roll Taxes		8042	5,106,710.00	5,106,710.00	2,244,030.83	5,576,086.00	469,376.00	9.2%
Prior Years' Taxes		8043	2,856,682.00	2,856,682.00	2,914,630.00	3,017,067.00	160,385.00	5.6%
Supplemental Taxes		8044	5,930,610.00	5,930,610.00	1,619,301.94	4,073,508.00	(1,857,102.00)	-31.3%
Education Revenue Augmentation Fund (ERAF)		8045	6,021,373.00	6,021,373.00	385,368.00	7,190,621.00	1,169,248.00	19.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	19,346,917.00	19,346,917.00	0.00	17,847,005.00	(1,499,912.00)	-7.8%
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			308,960,488.00	308,960,488.00	36,018,920.63	310,670,425.00	1,709,937.00	0.6%
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	(16,982,357.00)	(16,982,357.00)	(5,788,434.00)	(18,094,544.00)	(1,112,187.00)	6.5%
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			291,978,131.00	291,978,131.00	30,230,486.63	292,575,881.00	597,750.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	5,516,155.00	5,516,155.00	0.00	5,478,563.00	(37,592.00)	-0.7%
Special Education Discretionary Grants		8182	556,910.00	556,910.00	0.00	538,081.00	(18,829.00)	-3.4%

2023-24 First Interim
General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	8,500.00	8,500.00	9,243.04	9,243.00	743.00	8.7%
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	5,167,919.00	5,167,919.00	402,374.28	5,397,959.00	230,040.00	4.5%
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	708,035.00	708,035.00	192,518.67	1,120,264.00	412,229.00	58.2%
Title III, Part A, Immigrant Student Program	4201	8290	67,279.00	67,279.00	0.00	92,491.00	25,212.00	37.5%
Title III, Part A, English Learner Program	4203	8290	589,719.00	589,719.00	0.00	683,992.00	94,273.00	16.0%
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	413,475.00	413,475.00	44,588.00	762,943.00	349,468.00	84.5%
Career and Technical Education	3500-3599	8290	240,929.00	240,929.00	0.00	240,929.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	6,939,561.00	6,939,561.00	4,488,940.82	18,991,076.00	12,051,515.00	173.7%
TOTAL, FEDERAL REVENUE			20,208,482.00	20,208,482.00	5,137,664.81	33,315,541.00	13,107,059.00	64.9%
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	21,918,646.00	21,918,646.00	6,116,302.00	21,658,528.00	(260,118.00)	-1.2%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,105,778.00	1,105,778.00	0.00	1,106,967.00	1,189.00	0.1%
Lottery - Unrestricted and Instructional Materials		8560	5,364,969.00	5,364,969.00	399,715.68	6,107,543.00	742,574.00	13.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	2,165,754.00	2,165,754.00	0.00	2,165,754.00	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	837,624.00	837,624.00	917,878.50	2,041,829.00	1,204,205.00	143.8%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	17,197.96	68,790.00	68,790.00	New
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	37,094,992.00	37,094,992.00	17,258,818.30	45,657,890.00	8,562,898.00	23.1%
TOTAL, OTHER STATE REVENUE			68,487,763.00	68,487,763.00	24,709,912.44	78,807,301.00	10,319,538.00	15.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	2,555,527.00	2,555,527.00	32,080.95	2,555,527.00	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	20,000.00	20,000.00	0.00	20,000.00	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	370,000.00	370,000.00	138,803.40	370,000.00	0.00	0.0%
Interest		8660	1,000,000.00	1,000,000.00	1,513,562.12	4,000,000.00	3,000,000.00	300.0%
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	130,000.00	130,000.00	67,040.05	130,000.00	0.00	0.0%
Interagency Services		8677	1,038,000.00	1,038,000.00	284,740.98	1,499,143.00	461,143.00	44.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,995,769.00	4,995,769.00	1,173,184.44	4,966,381.00	(29,388.00)	-0.6%
Tuition		8710	220,000.00	220,000.00	2,000.00	220,000.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,329,296.00	10,329,296.00	3,211,411.94	13,761,051.00	3,431,755.00	33.2%
TOTAL, REVENUES			391,003,672.00	391,003,672.00	63,289,475.82	418,459,774.00	27,456,102.00	7.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	116,980,274.00	116,980,274.00	29,783,780.73	116,583,132.00	397,142.00	0.3%
Certificated Pupil Support Salaries		1200	12,883,536.00	12,883,536.00	3,270,930.73	13,090,745.00	(207,209.00)	-1.6%
Certificated Supervisors' and Administrators' Salaries		1300	12,436,576.00	12,436,576.00	3,512,377.95	12,492,454.00	(55,878.00)	-0.4%
Other Certificated Salaries		1900	6,464,560.00	6,464,560.00	1,422,683.03	6,326,982.00	137,578.00	2.1%
TOTAL, CERTIFICATED SALARIES			148,764,946.00	148,764,946.00	37,989,772.44	148,493,313.00	271,633.00	0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	15,572,297.00	15,572,297.00	1,559,108.23	13,592,489.00	1,979,808.00	12.7%
Classified Support Salaries		2200	21,467,157.00	21,467,157.00	4,621,173.15	21,471,272.00	(4,115.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	4,928,147.00	4,928,147.00	1,282,970.34	5,122,365.00	(194,218.00)	-3.9%
Clerical, Technical and Office Salaries		2400	14,340,606.00	14,340,606.00	3,358,601.68	14,334,062.00	6,544.00	0.0%
Other Classified Salaries		2900	674,142.00	674,142.00	57,592.77	692,544.00	(18,402.00)	-2.7%
TOTAL, CLASSIFIED SALARIES			56,982,349.00	56,982,349.00	10,879,446.17	55,212,732.00	1,769,617.00	3.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	41,055,556.00	41,055,556.00	7,177,671.36	40,977,466.00	78,090.00	0.2%
PERS		3201-3202	12,852,104.00	12,852,104.00	2,872,195.93	12,894,294.00	(42,190.00)	-0.3%
OASDI/Medicare/Alternative		3301-3302	6,041,833.00	6,041,833.00	1,389,112.33	5,883,660.00	158,173.00	2.6%
Health and Welfare Benefits		3401-3402	26,869,503.00	26,869,503.00	8,434,828.77	26,929,589.00	(60,086.00)	-0.2%
Unemployment Insurance		3501-3502	565,897.00	565,897.00	24,305.72	562,858.00	3,039.00	0.5%
Workers' Compensation		3601-3602	3,124,671.00	3,124,671.00	810,850.00	3,077,662.00	47,009.00	1.5%
OPEB, Allocated		3701-3702	3,695,390.00	3,695,390.00	21,099.38	3,638,297.00	57,093.00	1.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,042,910.00	2,042,910.00	2,042,903.99	2,042,910.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			96,247,864.00	96,247,864.00	22,772,967.48	96,006,736.00	241,128.00	0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,257,000.00	2,257,000.00	1,626,290.12	3,368,113.00	(1,111,113.00)	-49.2%
Books and Other Reference Materials		4200	27,097.00	27,097.00	38,606.37	270,233.00	(243,136.00)	-897.3%
Materials and Supplies		4300	10,114,875.00	10,114,875.00	2,121,811.45	22,799,145.00	(12,684,270.00)	-125.4%
Noncapitalized Equipment		4400	1,135,946.00	1,135,946.00	272,876.69	3,062,779.00	(1,926,833.00)	-169.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,534,918.00	13,534,918.00	4,059,584.63	29,500,270.00	(15,965,352.00)	-118.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	17,316,404.00	17,316,404.00	1,672,633.78	22,338,868.00	(5,022,464.00)	-29.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Travel and Conferences		5200	708,116.00	708,116.00	85,647.30	901,688.00	(193,572.00)	-27.3%
Dues and Memberships		5300	124,553.00	124,553.00	73,769.16	117,145.00	7,408.00	5.9%
Insurance		5400-5450	2,995,575.00	2,995,575.00	2,354,987.00	2,995,575.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,649,803.00	7,649,803.00	1,865,717.73	6,647,303.00	1,002,500.00	13.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,623,332.00	3,623,332.00	847,674.97	4,044,076.00	(420,744.00)	-11.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	45,810.00	45,810.00	(16,758.55)	55,810.00	(10,000.00)	-21.8%
Professional/Consulting Services and Operating Expenditures		5800	11,176,278.00	11,176,278.00	5,123,346.79	16,445,896.00	(5,269,618.00)	-47.2%
Communications		5900	1,757,653.00	1,757,653.00	155,004.74	1,762,773.00	(5,120.00)	-0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,397,524.00	45,397,524.00	12,162,022.92	55,309,134.00	(9,911,610.00)	-21.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	610,207.11	5,348,459.00	(5,348,459.00)	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	5,822,508.00	5,822,508.00	1,365,733.90	8,469,572.00	(2,647,064.00)	-45.5%
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			5,822,508.00	5,822,508.00	1,975,941.01	13,818,031.00	(7,995,523.00)	-137.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	403,992.00	403,992.00	0.00	450,000.00	(46,008.00)	-11.4%
Payments to County Offices		7142	1,917,719.00	1,917,719.00	117,555.00	1,871,711.00	46,008.00	2.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%

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 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	1,437,710.00	1,437,710.00	0.00	1,594,934.00	(157,224.00)	-10.9%
Other Debt Service - Principal		7439	2,310,000.00	2,310,000.00	0.00	3,149,428.00	(839,428.00)	-36.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,069,421.00	6,069,421.00	117,555.00	7,066,073.00	(996,652.00)	-16.4%
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	(266,434.00)	(266,434.00)	0.00	(595,723.00)	329,289.00	-123.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(266,434.00)	(266,434.00)	0.00	(595,723.00)	329,289.00	-123.6%
TOTAL, EXPENDITURES			372,553,096.00	372,553,096.00	89,957,289.65	404,810,566.00	(32,257,470.00)	-8.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	3,747,710.00	3,747,710.00	0.00	3,747,710.00	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			3,747,710.00	3,747,710.00	0.00	3,747,710.00	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	3,550,461.00	3,550,461.00	0.00	3,550,461.00	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	4,401,000.00	4,401,000.00	5,000,000.00	4,401,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,951,461.00	7,951,461.00	5,000,000.00	7,951,461.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
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%

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)
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)			(4,203,751.00)	(4,203,751.00)	(5,000,000.00)	(4,203,751.00)	0.00	0.0%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	5,540,778.00
6266	Educator Effectiveness, FY 2021-22	3,800,402.00
6332	CA Community Schools Partnership Act - Implementation Grant	4,120,107.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	8,415,264.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	3,768,242.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	2,565,151.00
7311	Classified School Employee Professional Development Block Grant	165,328.00
7388	SB 117 COVID-19 LEA Response Funds	365,688.00
7412	A-G Access/Success Grant	601,851.00
7413	A-G Learning Loss Mitigation Grant	221,943.00
7435	Learning Recovery Emergency Block Grant	17,256,092.00
7810	Other Restricted State	219,820.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,702,564.00
9010	Other Restricted Local	1,251,905.00
Total, Restricted Balance		49,995,135.00

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)	22,975.74	22,972.75	21,596.01	22,975.48	2.73	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)	22,975.74	22,972.75	21,596.01	22,975.48	2.73	0.0%
5. District Funded County Program ADA						
a. County Community Schools	67.48	67.48	47.45	47.45	(20.03)	-30.0%
b. Special Education-Special Day Class	5.76	5.76	8.59	8.59	2.83	49.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year	.83	.83	.91	.91	.08	10.0%
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)	74.07	74.07	56.95	56.95	(17.12)	-23.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	23,049.81	23,046.82	21,652.96	23,032.43	(14.39)	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	1,009.00	1,009.00	1,059.25	1,059.25	50.25	5.0%
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						

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)	1,009.00	1,009.00	1,059.25	1,059.25	50.25	5.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	1,009.00	1,009.00	1,059.25	1,059.25	50.25	5.0%

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			178,693,963.00	169,700,547.00	141,485,560.00	137,227,487.00	134,787,919.00	152,996,193.00	226,951,271.00	196,261,185.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		4,942,190.00	4,942,190.00	10,075,257.00	8,895,942.00	5,859,246.00	5,859,246.00	5,859,246.00	9,504,998.00
Property Taxes	8020-8079		4,386,440.00	167,425.00	2,293,704.00	315,773.00	37,327,896.00	68,646,980.00	10,705,671.00	349,059.00
Miscellaneous Funds	8080-8099		(721,957.00)	(1,691,467.00)	(2,025,012.00)	(1,349,998.00)	(1,682,523.00)	(1,682,523.00)	(1,682,523.00)	(1,373,024.00)
Federal Revenue	8100-8299		0.00	21,179.00	0.00	5,116,486.00	122,667.00	2,929,286.00	1,537,321.00	4,413,185.00
Other State Revenue	8300-8599		2,018,557.00	2,021,921.00	3,633,403.00	17,036,031.00	8,789,934.00	9,008,793.00	1,712,872.00	1,635,476.00
Other Local Revenue	8600-8799		42,339.00	652,346.00	676,545.00	1,840,182.00	543,951.00	1,089,121.00	853,440.00	1,096,873.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			10,667,569.00	6,113,594.00	14,653,897.00	31,854,416.00	50,961,171.00	85,850,903.00	18,986,027.00	15,626,567.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,179,344.00	12,299,049.00	12,104,672.00	12,406,708.00	13,900,871.00	122,287.00	26,415,007.00	14,310,617.00
Classified Salaries	2000-2999		0.00	1,651,568.00	3,599,256.00	5,628,622.00	4,653,043.00	5,132,046.00	4,674,761.00	5,029,768.00
Employee Benefits	3000-3999		5,201,357.00	4,920,925.00	6,061,127.00	6,589,558.00	6,352,590.00	3,938,885.00	10,935,993.00	7,729,274.00
Books and Supplies	4000-4999		112,618.00	533,740.00	2,040,827.00	1,372,399.00	2,296,581.00	1,074,585.00	1,413,549.00	1,169,033.00
Services	5000-5999		3,263,533.00	3,851,206.00	2,718,683.00	2,328,601.00	5,783,753.00	2,758,977.00	5,388,602.00	3,770,527.00
Capital Outlay	6000-6599		174,149.00	859,782.00	675,105.00	266,904.00	390,297.00	401,975.00	2,128,297.00	1,669,692.00
Other Outgo	7000-7499		36,606.00	36,606.00	159,933.00	(115,590.00)	1,028,518.00	141,618.00	151,217.00	127,014.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629		1,500,000.00	3,200,000.00	500,000.00	(200,000.00)	28,831.00	7,039.00	250,274.00	27,827.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			11,467,607.00	27,352,876.00	27,859,603.00	28,277,202.00	34,434,484.00	13,577,412.00	51,357,700.00	33,833,752.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	2,267,720.00	12,634.00	0.00	0.00	(135,000.00)	150,000.00	150,000.00	150,000.00	150,000.00
Accounts Receivable	9200-9299	23,373,071.00	3,500,333.00	732,509.00	2,339,547.00	(395,432.00)	2,149,514.00	2,149,514.00	2,149,514.00	2,149,514.00
Due From Other Funds	9310	6,521,844.00	0.00	0.00	0.00	6,491,844.00	0.00	0.00	0.00	0.00
Stores	9320	154,297.00	22,926.00	(36,586.00)	29,512.00	15,812.00	15,329.00	15,329.00	15,329.00	15,329.00
Prepaid Expenditures	9330									
Other Current Assets	9340		198,752.00	(131,109.00)	(288,094.00)	(4,879.00)	28,291.00	28,291.00	28,291.00	28,291.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		32,316,932.00	3,734,645.00	564,814.00	2,079,965.00	5,972,345.00	2,343,134.00	2,343,134.00	2,343,134.00	2,343,134.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	18,442,718.00	11,928,023.00	7,540,519.00	(6,867,668.00)	3,195,656.00	661,547.00	661,547.00	661,547.00	661,547.00
Due To Other Funds	9610	4,526,365.00				4,526,365.00				
Current Loans	9640					4,267,106.00				
Unearned Revenues	9650	4,267,106.00								
Deferred Inflows of Resources	9690									
SUBTOTAL		27,236,189.00	11,928,023.00	7,540,519.00	(6,867,668.00)	11,989,127.00	661,547.00	661,547.00	661,547.00	661,547.00
Nonoperating										
Suspense Clearing										
TOTAL BALANCE SHEET ITEMS	9910	5,080,743.00	(8,193,378.00)	(6,975,705.00)	8,947,633.00	(6,016,782.00)	1,681,587.00	1,681,587.00	1,681,587.00	1,681,587.00
E. NET INCREASE/DECREASE (B - C + D)			(8,993,416.00)	(28,214,987.00)	(4,258,073.00)	(2,439,568.00)	18,208,274.00	73,955,078.00	(30,690,086.00)	(16,525,598.00)
F. ENDING CASH (A + E)			169,700,547.00	141,485,560.00	137,227,487.00	134,787,919.00	152,998,193.00	226,951,271.00	196,261,185.00	179,735,687.00
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		179,735,587.00	171,480,525.00	212,888,413.00	205,753,001.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	9,504,998.00	9,504,998.00	9,504,998.00	9,504,998.00	0.00		93,958,307.00	93,958,308.00
Property Taxes	8020-8079	12,808,062.00	56,939,116.00	15,710,742.00	7,061,249.00			216,712,117.00	216,712,117.00
Miscellaneous Funds	8080-8099	(2,695,538.00)	(690,988.00)	(2,222,804.00)	(781,261.00)	505,074.00		(18,094,544.00)	(18,094,544.00)
Federal Revenue	8100-8299	4,415,369.00	305,693.00	1,134,526.00	4,718,884.00	8,600,946.00		33,315,542.00	33,315,541.00
Other State Revenue	8300-8599	2,669,664.00	8,285,959.00	3,974,182.00	1,865,916.00	16,154,591.00		78,807,299.00	78,807,301.00
Other Local Revenue	8600-8799	519,741.00	901,536.00	966,703.00	603,472.00	3,974,801.00		13,761,050.00	13,761,051.00
Interfund Transfers In	8910-8929				3,747,710.00			3,747,710.00	3,747,710.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		27,222,296.00	75,246,314.00	29,068,347.00	26,720,968.00	29,235,412.00	0.00	422,207,481.00	422,207,484.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	13,646,253.00	13,676,897.00	14,164,945.00	122,923.00	14,143,740.00		148,493,313.00	148,493,313.00
Classified Salaries	2000-2999	6,298,927.00	4,571,399.00	4,685,389.00	5,117,008.00	4,170,944.00		55,212,731.00	55,212,732.00
Employee Benefits	3000-3999	7,743,837.00	7,650,850.00	7,687,245.00	1,046,088.00	20,149,007.00		96,006,736.00	96,006,736.00
Books and Supplies	4000-4999	2,016,302.00	1,833,268.00	4,674,621.00	9,852,156.00	1,110,591.00		29,500,270.00	29,500,270.00
Services	5000-5999	6,623,963.00	3,131,147.00	6,296,030.00	6,346,578.00	3,047,534.00		55,309,134.00	55,309,134.00
Capital Outlay	6000-6599	1,266,005.00	751,296.00	773,711.00	1,038,825.00	3,421,992.00		13,818,030.00	13,818,031.00
Other Outgo	7000-7499	196,385.00	4,539,999.00	237,025.00	351,489.00	(420,469.00)		6,470,351.00	6,470,350.00
Interfund Transfers Out	7600-7629	28,820.00	26,704.00	27,927.00	7,109.00	2,546,930.00		7,951,461.00	7,951,461.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00		0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		37,820,492.00	36,181,560.00	38,546,893.00	23,882,176.00	48,170,269.00	0.00	412,762,026.00	412,762,027.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	150,000.00	150,000.00	150,000.00	150,000.00			1,077,634.00	
Accounts Receivable	9200-9299	2,149,514.00	2,149,514.00	2,149,514.00	2,149,515.00	(29,235,412.00)		(5,862,342.00)	
Due From Other Funds	9310	0.00	0.00	0.00	0.00			6,491,844.00	
Stores	9320	15,329.00	15,329.00	15,329.00	15,329.00			154,296.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340	28,291.00	28,291.00	28,291.00	28,293.00			0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		2,343,134.00	2,343,134.00	2,343,134.00	2,343,137.00	(29,235,412.00)	0.00	1,861,432.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599					(48,170,268.00)		(29,727,550.00)	
Due To Other Funds	9610							4,526,365.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							4,267,106.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(48,170,268.00)	0.00	(20,934,079.00)	
Nonoperating									
Suspense Clearing								0.00	
TOTAL BALANCE SHEET ITEMS		2,343,134.00	2,343,134.00	2,343,134.00	2,343,137.00	18,934,856.00	0.00	22,795,511.00	
E. NET INCREASE/DECREASE (B - C + D)		(8,255,062.00)	41,407,888.00	(7,135,412.00)	5,181,929.00	(1.00)	0.00	32,240,966.00	9,445,457.00
F. ENDING CASH (A + E)		171,480,525.00	212,888,413.00	205,753,001.00	210,934,930.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								210,934,929.00	

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			210,934,930.00	210,934,930.00	210,934,930.00	210,934,930.00	210,934,930.00	210,934,930.00	210,934,930.00	210,934,930.00
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)			210,934,930.00	210,934,930.00	210,934,930.00	210,934,930.00	210,934,930.00	210,934,930.00	210,934,930.00	210,934,930.00
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		210,934,930.00	210,934,930.00	210,934,930.00	210,934,930.00				
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									
Assets and Deferred Outflows									
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	
Liabilities and Deferred Inflows									
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	
Nonoperating									
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)		210,934,930.00	210,934,930.00	210,934,930.00	210,934,930.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								210,934,930.00	

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	426,724,815.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	32,833,992.00
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	170,569.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	9,422,694.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	5,353,568.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	7,951,461.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	473,006.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	220,000.00

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)				23,591,298.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	1,729,494.00
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)				372,029,019.00
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				22,712.21
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,380.13
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>	297,002,539.94	12,730.22
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>	0.00	0.00
<p>B. Required effort (Line A.2 times 90%)</p>	297,002,539.94	12,730.22
<p>C. Current year expenditures (Line I.E and Line II.B)</p>	267,302,285.95	11,457.20
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>	372,029,019.00	16,380.13
	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%

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

**SECTION IV -
Detail of
Adjustments
to Base
Expenditures
(used in
Section III,
Line A.1)**

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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 pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)

(Functions 7200-7700, goals 0000 and 9000)

9,032,252.00

2. Contracted general administrative positions not paid through pay roll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through pay roll, 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.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through pay roll (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)

296,325,726.00

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)

3.05%

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)

11,672,174.00

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10)

2,688,160.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	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)	1,300,296.44
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	15,660,630.44
9. Carry-Forward Adjustment (Part IV, Line F)	874,110.90
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	16,534,741.34
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	222,937,162.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	53,313,249.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	35,606,566.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,635,291.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	170,569.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,634,415.00
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)	128,745.00
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)	55,424.00
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)	41,332,373.57
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	13,692.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	7,553,618.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	7,488,686.00
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)	373,869,790.57
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)	4.19%
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)	4.42%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	15,660,630.44
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	130,885.11
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 (3.99%) times Part III, Line B19); zero if negative	874,110.90
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.99%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.80%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	874,110.90
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	874,110.90

Approved
indirect cost
rate: 3.99%

Highest rate
used in any
program: 4.80%

Note: In one or more
resources, the rate
used is greater than
the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	5,398,505.00	215,400.00	3.99%
01	3010	5,190,845.00	207,114.00	3.99%
01	3213	10,733,244.00	169,911.00	1.58%
01	3310	4,606,862.00	183,814.00	3.99%
01	3311	36,150.00	1,442.00	3.99%
01	3315	125,864.00	5,022.00	3.99%
01	3327	168,937.00	6,741.00	3.99%
01	3345	1,745.00	69.00	3.95%
01	3385	102,616.00	4,094.00	3.99%
01	3386	43,273.00	1,727.00	3.99%
01	3395	17,651.00	704.00	3.99%
01	3550	231,685.00	9,244.00	3.99%
01	4035	1,077,281.00	42,983.00	3.99%
01	4127	562,162.00	22,430.00	3.99%
01	4201	88,943.00	3,548.00	3.99%
01	4203	657,748.00	26,244.00	3.99%
01	4510	16,551.00	660.00	3.99%
01	6010	141,791.00	5,657.00	3.99%
01	6053	1,403,000.00	55,979.00	3.99%
01	6266	1,769,457.00	70,602.00	3.99%
01	6332	3,463,095.00	138,176.00	3.99%
01	6387	1,879,797.00	75,004.00	3.99%
01	6388	445,732.00	17,784.00	3.99%
01	6500	35,172,345.00	1,403,377.00	3.99%
01	6515	16,459.00	656.00	3.99%
01	6520	302,553.00	12,072.00	3.99%
01	6546	1,428,319.00	56,990.00	3.99%
01	6547	1,308,196.00	52,197.00	3.99%
01	6762	4,555,000.00	181,744.00	3.99%
01	7220	133,307.00	5,319.00	3.99%
01	7370	66,151.00	2,639.00	3.99%
01	7412	236,003.00	9,416.00	3.99%
01	7413	81,416.00	3,249.00	3.99%
01	7422	710,839.00	28,362.00	3.99%
01	7435	4,675,714.00	186,539.00	3.99%
01	9010	6,627,834.00	7,583.00	0.11%

First Interim
2023-24 Projected Year Totals
Exhibit A: Indirect Cost Rates Charged to Programs

09	3310	248,311.00	9,908.00	3.99%
09	6266	162,513.00	7,033.00	4.33%
09	6500	1,347,682.00	64,745.00	4.80%
09	6546	72,940.00	2,910.00	3.99%
11	6391	8,716.00	347.00	3.98%
11	9010	4,411.00	168.00	3.81%
12	6052	1,799.00	71.00	3.95%
12	6105	2,540,579.00	101,369.00	3.99%
12	9010	4,976,451.00	198,560.00	3.99%
13	5310	7,398,686.00	295,208.00	3.99%

Orange Unified School District
Form MYP Multiyear Projections
2023-2024 First Interim Budget

<u>REVENUES</u>			
	2023-24	2024-25	2025-26
<u>Local Control Funding Formula</u>			
Enrollment	23,224	22,863	22,502
Average Daily Attendance (ADA)	93.19%	93.20%	93.20%
Unduplicated Pupil Percentage (UPP)	55.92%	60.68%	60.68%
Statutory COLA* and Augmentation	8.22%	3.94%	3.29%
TK Add-on	473.58 @ \$3,044	473.58 @ \$3,164	473.58 @ \$3,268
<u>Federal Revenues</u>			
COLA*	0.00%	0.00%	0.00%
ESSER** III up to 9/30/2024			
<u>State Revenues</u>			
COLA*	8.22%	3.94%	3.29%
Expanded Learning Opportunities Program (ELOP)	\$12M	\$13.5M	\$14.4M
Proposition 28: Arts and Music in Schools funding program (on-going)	\$3.7M	\$3.7M	\$3.7M
Lottery- Unrestricted/ Restricted	\$177/ \$72	\$177/ \$72	\$177/ \$72
Mandated Block Grant K-8 / 9-12	\$37.81/ \$72.84	\$39.30/ \$75.71	\$40.59/ \$78.20
Special Education AB602 COLA*	8.22%	3.94%	3.29%
<u>Local Revenues</u>			
Interest	3.60%	2.98%	2.90%

*COLA – Cost of Living Adjustments

**ESSER – Elementary and Secondary School Emergency Relief Fund

<u>EXPENDITURES</u>			
	2023-24	2024-25	2025-26
<u>Certificated Salaries</u>			
Annual Class Sizes K-6	30:1	30:1	30:1
Annual Class Sizes 7-12	32:1	32:1	32:1
Salary Increase	-	-	-
Step and Column based on Scattergram	Current	1.95%	1.86%
<u>Classified Salaries</u>			
Salary Increase	1.5% ongoing & 1.95% one-time	-	-
Step and Column based on Scattergram	Current	2.28%	1.90%
<u>Employee Benefits</u>			
STRS	19.10%	19.10%	19.10%
PERS	26.68%	27.70%	28.30%
OASDI	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%
Unemployment Insurance	0.05%	0.05%	0.05%
Worker's Compensation	1.70%	1.70%	1.70%
Retiree Benefits	1.85%	1.85%	1.85%
Health Benefits	Contributions increase eff Jan 2023 for OUEA; One-time Contributions Calendar year 23 increase for all	Contributions increase eff Jan 2024 for CSEA;	-
Supplemental Retirement Incentive payment	\$2M	\$2M	\$2M
<u>Supplies and Other Operating Expenses</u>			
Textbooks	\$2.55M	\$5.89M	\$5.00M
Materials and Supplies	3.55%	3.03%	2.64%
Services and other operating expenses	3.55%	3.03%	2.64%
<u>Other</u>			
Routine Restricted Maintenance Match	3%	3%	3%
Vehicle Replacement Plan	\$0.3M	\$0.3M	\$0.3M

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	292,575,881.00	4.38%	305,401,024.00	.80%	307,843,852.00
2. Federal Revenues	8100-8299	9,243.00	0.00%	9,243.00	0.00%	9,243.00
3. Other State Revenues	8300-8599	9,431,237.00	(2.30%)	9,214,368.00	(.46%)	9,171,569.00
4. Other Local Revenues	8600-8799	10,481,381.00	0.00%	10,481,381.00	0.00%	10,481,381.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,747,710.00	(.09%)	3,744,200.00	.05%	3,746,213.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(43,595,182.00)	17.50%	(51,223,239.00)	(13.59%)	(44,261,055.00)
6. Total (Sum lines A1 thru A5c)		272,650,270.00	1.83%	277,626,977.00	3.37%	286,991,203.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				111,596,148.00		112,827,148.00
b. Step & Column Adjustment				1,882,000.00		1,826,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(651,000.00)		(662,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	111,596,148.00	1.10%	112,827,148.00	1.03%	113,991,148.00
2. Classified Salaries						
a. Base Salaries				36,356,607.00		36,335,607.00
b. Step & Column Adjustment				873,000.00		743,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(894,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	36,356,607.00	(.06%)	36,335,607.00	2.04%	37,078,607.00
3. Employee Benefits	3000-3999	60,880,485.00	1.08%	61,538,394.00	(1.41%)	60,667,849.00
4. Books and Supplies	4000-4999	6,885,539.00	64.91%	11,354,844.00	(16.03%)	9,535,223.00
5. Services and Other Operating Expenditures	5000-5999	23,805,429.00	4.52%	24,880,246.00	2.27%	25,444,462.00
6. Capital Outlay	6000-6999	987,039.00	(99.74%)	2,566.00	(100.00%)	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,856,114.00	(16.76%)	4,874,688.00	16.49%	5,678,529.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,810,215.00)	5.31%	(4,012,691.00)	(.10%)	(4,008,788.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	7,951,461.00	50.74%	11,985,966.00	(66.45%)	4,021,825.00
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)		250,508,607.00	3.70%	259,786,768.00	(2.84%)	252,408,855.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		22,141,663.00		17,840,209.00		34,582,348.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		121,083,367.00		143,225,030.00		161,065,239.00
2. Ending Fund Balance (Sum lines C and D1)		143,225,030.00		161,065,239.00		195,647,587.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	254,297.00		254,297.00		254,297.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	102,168,647.00		122,375,375.00		158,821,278.00
d. Assigned	9780	25,253,711.00		25,931,505.00		25,068,136.00
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	12,383,113.00		11,606,959.00		11,047,893.00
2. Unassigned/Unappropriated	9790	3,165,262.00		897,103.00		455,983.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		143,225,030.00		161,065,239.00		195,647,587.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,383,113.00		11,606,959.00		11,047,893.00
c. Unassigned/Unappropriated	9790	3,165,262.00		897,103.00		455,983.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		15,548,375.00		12,504,062.00		11,503,876.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Step & Column included for Certificated and Classified employees; Teachers FTEs are adjusted based on declining enrollment for both years and one-time pay for 2023-2024 excluded from 2024-25 year for classified employees						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	33,306,298.00	(61.52%)	12,816,342.00	0.00%	12,816,342.00
3. Other State Revenues	8300-8599	69,376,064.00	(7.20%)	64,379,301.00	2.21%	65,805,059.00
4. Other Local Revenues	8600-8799	3,279,670.00	(15.83%)	2,760,527.00	0.00%	2,760,527.00
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	43,595,182.00	17.50%	51,223,239.00	(13.59%)	44,261,055.00
6. Total (Sum lines A1 thru A5c)		149,557,214.00	(12.29%)	131,179,409.00	(4.22%)	125,642,983.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				36,897,165.00		37,518,720.00
b. Step & Column Adjustment				621,555.00		631,687.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						(2,400,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	36,897,165.00	1.68%	37,518,720.00	(4.71%)	35,750,407.00
2. Classified Salaries						
a. Base Salaries				18,856,125.00		18,856,125.00
b. Step & Column Adjustment				404,605.00		333,327.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(404,605.00)		(1,600,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,856,125.00	0.00%	18,856,125.00	(6.72%)	17,589,452.00
3. Employee Benefits	3000-3999	35,126,251.00	2.19%	35,894,703.00	(7.18%)	33,316,055.00
4. Books and Supplies	4000-4999	22,614,731.00	(57.02%)	9,720,025.00	(51.29%)	4,734,268.00
5. Services and Other Operating Expenditures	5000-5999	31,503,705.00	(37.19%)	19,788,848.00	2.49%	20,281,590.00
6. Capital Outlay	6000-6999	12,830,992.00	(91.33%)	1,112,739.00	(100.00%)	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,209,959.00	(9.54%)	1,094,485.00	(16.21%)	917,119.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,214,492.00	(2.75%)	3,126,215.00	4.45%	3,265,338.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		162,253,420.00	(21.66%)	127,111,860.00	(8.86%)	115,854,229.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(12,696,206.00)		4,067,549.00		9,788,754.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		62,691,341.00		49,995,135.00		54,062,684.00
2. Ending Fund Balance (Sum lines C and D1)		49,995,135.00		54,062,684.00		63,851,438.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	49,995,135.00		54,062,684.00		63,851,438.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		49,995,135.00		54,062,684.00		63,851,438.00
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.						
Step & Column included for Certificated and Classified employees; one-time sustainability staffing certificated and classified budgets are excluded from the 2025-26 year and one-time for 2023-24 is excluded from the 2024-25 year for classified employees.						

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	292,575,881.00	4.38%	305,401,024.00	.80%	307,843,852.00
2. Federal Revenues	8100-8299	33,315,541.00	(61.50%)	12,825,585.00	0.00%	12,825,585.00
3. Other State Revenues	8300-8599	78,807,301.00	(6.62%)	73,593,669.00	1.88%	74,976,628.00
4. Other Local Revenues	8600-8799	13,761,051.00	(3.77%)	13,241,908.00	0.00%	13,241,908.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,747,710.00	(.09%)	3,744,200.00	.05%	3,746,213.00
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)		422,207,484.00	(3.17%)	408,806,386.00	.94%	412,634,186.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				148,493,313.00		150,345,868.00
b. Step & Column Adjustment				2,503,555.00		2,457,687.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(651,000.00)		(3,062,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	148,493,313.00	1.25%	150,345,868.00	(.40%)	149,741,555.00
2. Classified Salaries						
a. Base Salaries				55,212,732.00		55,191,732.00
b. Step & Column Adjustment				1,277,605.00		1,076,327.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,298,605.00)		(1,600,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	55,212,732.00	(.04%)	55,191,732.00	(.95%)	54,668,059.00
3. Employee Benefits	3000-3999	96,006,736.00	1.49%	97,433,097.00	(3.54%)	93,983,904.00
4. Books and Supplies	4000-4999	29,500,270.00	(28.56%)	21,074,869.00	(32.29%)	14,269,491.00
5. Services and Other Operating Expenditures	5000-5999	55,309,134.00	(19.24%)	44,669,094.00	2.37%	45,726,052.00
6. Capital Outlay	6000-6999	13,818,031.00	(91.93%)	1,115,305.00	(100.00%)	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,066,073.00	(15.52%)	5,969,173.00	10.50%	6,595,648.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(595,723.00)	48.81%	(886,476.00)	(16.13%)	(743,450.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	7,951,461.00	50.74%	11,985,966.00	(66.45%)	4,021,825.00
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)		412,762,027.00	(6.27%)	386,898,628.00	(4.82%)	368,263,084.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		9,445,457.00		21,907,758.00		44,371,102.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		183,774,708.00		193,220,165.00		215,127,923.00
2. Ending Fund Balance (Sum lines C and D1)		193,220,165.00		215,127,923.00		259,499,025.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	254,297.00		254,297.00		254,297.00
b. Restricted	9740	49,995,135.00		54,062,684.00		63,851,438.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	102,168,647.00		122,375,375.00		158,821,278.00
d. Assigned	9780	25,253,711.00		25,931,505.00		25,068,136.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,383,113.00		11,606,959.00		11,047,893.00

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	3,165,262.00		897,103.00		455,983.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		193,220,165.00		215,127,923.00		259,499,025.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,383,113.00		11,606,959.00		11,047,893.00
c. Unassigned/Unappropriated	9790	3,165,262.00		897,103.00		455,983.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		15,548,375.00		12,504,062.00		11,503,876.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.77%		3.23%		3.12%
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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		21,596.01		22,249.57		21,704.09
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		412,762,027.00		386,898,628.00		368,263,084.00
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)		412,762,027.00		386,898,628.00		368,263,084.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		12,382,860.81		11,606,958.84		11,047,892.52
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		12,382,860.81		11,606,958.84		11,047,892.52
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	55,810.00	0.00	0.00	(595,723.00)				
Other Sources/Uses Detail					3,747,710.00	7,951,461.00		
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	855,170.00	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	515.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	(915,331.00)	300,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	2,471.00	0.00	295,208.00	0.00				
Other Sources/Uses Detail					1,000.00	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					3,550,461.00	3,747,710.00		
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	1,780.00	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					7,722,887.00	1,388,261.00		
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	1,934,626.00		
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	100.00	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	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	915,331.00	(915,331.00)	595,723.00	(595,723.00)	15,022,058.00	15,022,058.00		

OTHER FUNDS

Description	Resource Codes	Object Codes	Original Budget (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	10,781,894.00	10,781,894.00	3,759,126.00	11,536,457.00	754,563.00	7.0%
2) Federal Revenue		8100-8299	138,500.00	138,500.00	0.00	156,614.00	18,114.00	13.1%
3) Other State Revenue		8300-8599	869,032.00	869,032.00	351,106.00	1,035,280.00	166,248.00	19.1%
4) Other Local Revenue		8600-8799	1,132,839.00	1,132,839.00	497,460.14	1,382,751.00	249,912.00	22.1%
5) TOTAL, REVENUES			12,922,265.00	12,922,265.00	4,607,692.14	14,111,102.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,525,375.00	5,525,375.00	1,405,784.03	5,493,938.00	31,437.00	0.6%
2) Classified Salaries		2000-2999	1,053,271.00	1,053,271.00	218,682.23	1,048,561.00	4,710.00	0.4%
3) Employee Benefits		3000-3999	2,885,811.00	2,885,811.00	610,334.49	2,850,043.00	35,768.00	1.2%
4) Books and Supplies		4000-4999	377,618.00	377,618.00	373,318.31	449,879.00	(72,261.00)	-19.1%
5) Services and Other Operating Expenditures		5000-5999	2,322,770.00	2,322,770.00	421,059.69	3,331,161.00	(1,008,391.00)	-43.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	789,206.00	789,206.00	434,652.61	789,206.00	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			12,954,051.00	12,954,051.00	3,463,831.36	13,962,788.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(31,786.00)	(31,786.00)	1,143,860.78	148,314.00		
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)			(31,786.00)	(31,786.00)	1,143,860.78	148,314.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,040,220.00	5,040,220.00		7,815,065.00	2,774,845.00	55.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,040,220.00	5,040,220.00		7,815,065.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,040,220.00	5,040,220.00		7,815,065.00		
2) Ending Balance, June 30 (E + F1e)			5,008,434.00	5,008,434.00		7,963,379.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
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	528,761.00	528,761.00		1,313,211.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,454,673.00	4,454,673.00		6,625,168.00		
Building Fund Debt Service	0000	9780		1,048,759.00				
Multi-Year Stabilization Fund	0000	9780		2,499,130.00				
Reserve for Economic Uncertainties	0000	9780		906,784.00				
Building Fund Debt Service	0000	9780	1,048,759.00					
Multi-Year Stabilization Fund	0000	9780	2,499,130.00					
Reserve for Economic Uncertainties	0000	9780	906,784.00					
Building Fund Debt Service	0000	9780				1,055,409.00		
Textbooks	0000	9780				600,000.00		
Multi-Year Stabilization Fund	0000	9780				3,992,364.00		
Reserve for Economic Uncertainties 7%	0000	9780				977,395.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,969,389.00	2,969,389.00	958,764.00	2,990,449.00	21,060.00	0.7%
Education Protection Account State Aid - Current Year		8012	201,800.00	201,800.00	106,649.00	211,850.00	10,050.00	5.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	7,610,705.00	7,610,705.00	2,693,713.00	8,334,158.00	723,453.00	9.5%
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			10,781,894.00	10,781,894.00	3,759,126.00	11,536,457.00	754,563.00	7.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	138,500.00	138,500.00	0.00	144,040.00	5,540.00	4.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	12,313.00	12,313.00	New
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3060, 3061, 3150, 3155, 3180,							
Other NCLB / Every Student Succeeds Act	3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	261.00	261.00	New
TOTAL, FEDERAL REVENUE			138,500.00	138,500.00	0.00	156,614.00	18,114.00	13.1%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	19,858.00	19,858.00	0.00	20,933.00	1,075.00	5.4%
Lottery - Unrestricted and Instructional Materials		8560	249,798.00	249,798.00	0.00	249,798.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	599,376.00	599,376.00	351,106.00	764,549.00	165,173.00	27.6%
TOTAL, OTHER STATE REVENUE			869,032.00	869,032.00	351,106.00	1,035,280.00	166,248.00	19.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	150,000.00	150,000.00	31,323.90	150,000.00	0.00	0.0%
Interest		8660	50,000.00	50,000.00	82,316.32	206,000.00	156,000.00	312.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transportation Fees From Individuals		8675	30,000.00	30,000.00	29,851.93	30,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	902,839.00	902,839.00	353,967.99	996,751.00	93,912.00	10.4%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,132,839.00	1,132,839.00	497,460.14	1,382,751.00	249,912.00	22.1%
TOTAL, REVENUES			12,922,265.00	12,922,265.00	4,607,692.14	14,111,102.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,359,423.00	4,359,423.00	1,063,342.02	4,396,473.00	(37,050.00)	-0.8%
Certificated Pupil Support Salaries		1200	387,219.00	387,219.00	97,529.85	289,732.00	97,487.00	25.2%
Certificated Supervisors' and Administrators' Salaries		1300	678,097.00	678,097.00	215,536.08	687,097.00	(9,000.00)	-1.3%
Other Certificated Salaries		1900	100,636.00	100,636.00	29,376.08	120,636.00	(20,000.00)	-19.9%
TOTAL, CERTIFICATED SALARIES			5,525,375.00	5,525,375.00	1,405,784.03	5,493,938.00	31,437.00	0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	359,522.00	359,522.00	56,032.76	328,812.00	30,710.00	8.5%
Classified Support Salaries		2200	272,980.00	272,980.00	61,852.09	272,980.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	130,430.00	130,430.00	39,250.62	156,430.00	(26,000.00)	-19.9%
Clerical, Technical and Office Salaries		2400	290,339.00	290,339.00	61,109.80	290,339.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	436.96	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,053,271.00	1,053,271.00	218,682.23	1,048,561.00	4,710.00	0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,500,492.00	1,500,492.00	262,848.70	1,486,647.00	13,845.00	0.9%
PERS		3201-3202	265,333.00	265,333.00	55,163.19	257,041.00	8,292.00	3.1%
OASDI/Medicare/Alternative		3301-3302	149,237.00	149,237.00	36,606.30	145,837.00	3,400.00	2.3%
Health and Welfare Benefits		3401-3402	744,356.00	744,356.00	227,120.88	737,919.00	6,437.00	0.9%
Unemployment Insurance		3501-3502	12,151.00	12,151.00	801.12	12,020.00	131.00	1.1%
Workers' Compensation		3601-3602	103,285.00	103,285.00	27,794.30	101,531.00	1,754.00	1.7%
OPEB, Allocated		3701-3702	110,957.00	110,957.00	0.00	109,048.00	1,909.00	1.7%
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			2,885,811.00	2,885,811.00	610,334.49	2,850,043.00	35,768.00	1.2%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (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	71,618.00	71,618.00	187.18	71,618.00	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	249,000.00	249,000.00	93,420.63	301,261.00	(52,261.00)	-21.0%
Noncapitalized Equipment		4400	57,000.00	57,000.00	279,710.50	77,000.00	(20,000.00)	-35.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			377,618.00	377,618.00	373,318.31	449,879.00	(72,261.00)	-19.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	370,000.00	370,000.00	0.00	645,000.00	(275,000.00)	-74.3%
Travel and Conferences		5200	3,100.00	3,100.00	11,024.69	93,683.00	(90,583.00)	-2,922.0%
Dues and Memberships		5300	15,500.00	15,500.00	16,595.00	17,095.00	(1,595.00)	-10.3%
Insurance		5400-5450	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	325,000.00	325,000.00	76,613.74	325,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	331,000.00	331,000.00	191,233.09	767,213.00	(436,213.00)	-131.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	855,170.00	855,170.00	591.25	855,170.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	323,000.00	323,000.00	125,001.92	528,000.00	(205,000.00)	-63.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,322,770.00	2,322,770.00	421,059.69	3,331,161.00	(1,008,391.00)	-43.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	180,000.00	180,000.00	0.00	180,000.00	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%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	354,206.00	354,206.00	179,652.61	354,206.00	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 Debt Service - Principal		7439	255,000.00	255,000.00	255,000.00	255,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			789,206.00	789,206.00	434,652.61	789,206.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			12,954,051.00	12,954,051.00	3,463,831.36	13,962,788.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
6300	Lottery : Instructional Materials	162,894.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	650,443.00
6770	Arts and Music in Schools (AMS)- Funding Guarantee and Accountability Act (Prop 28)	148,314.00
7425	Expanded Learning Opportunities (ELO) Grant	12,296.00
7435	Learning Recovery Emergency Block Grant	339,264.00
Total, Restricted Balance		1,313,211.00

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	8,649.00	8,649.00	1,458.00	9,306.00	657.00	7.6%
4) Other Local Revenue		8600-8799	0.00	0.00	75.19	200.00	200.00	New
5) TOTAL, REVENUES			8,649.00	8,649.00	1,533.19	9,506.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,084.00	8,084.00	1,137.36	6,512.00	1,572.00	19.4%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	565.00	565.00	252.47	2,137.00	(1,572.00)	-278.2%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	632.00	(632.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	4,411.00	(4,411.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	515.00	(515.00)	New
9) TOTAL, EXPENDITURES			8,649.00	8,649.00	1,389.83	14,207.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	143.36	(4,701.00)		
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	143.36	(4,701.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1.00	1.00		7,102.00	7,101.00	710,100.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.00	1.00		7,102.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.00	1.00		7,102.00		
2) Ending Balance, June 30 (E + F1e)			1.00	1.00		2,401.00		
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	1.00	1.00		2,401.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	8,084.00	8,084.00	1,458.00	8,741.00	657.00	8.1%
All Other State Revenue	All Other	8590	565.00	565.00	0.00	565.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,649.00	8,649.00	1,458.00	9,306.00	657.00	7.6%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	75.19	200.00	200.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	75.19	200.00	200.00	New
TOTAL, REVENUES			8,649.00	8,649.00	1,533.19	9,506.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,084.00	8,084.00	1,137.36	6,512.00	1,572.00	19.4%
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			8,084.00	8,084.00	1,137.36	6,512.00	1,572.00	19.4%

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)
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	565.00	565.00	217.24	1,809.00	(1,244.00)	-220.2%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	15.36	94.00	(94.00)	New
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	.53	3.00	(3.00)	New
Workers' Compensation		3601-3602	0.00	0.00	19.34	111.00	(111.00)	New
OPEB, Allocated		3701-3702	0.00	0.00	0.00	120.00	(120.00)	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			565.00	565.00	252.47	2,137.00	(1,572.00)	-278.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	632.00	(632.00)	New
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	632.00	(632.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	4,411.00	(4,411.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
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	4,411.00	(4,411.00)	New
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	515.00	(515.00)	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	515.00	(515.00)	New
TOTAL, EXPENDITURES			8,649.00	8,649.00	1,389.83	14,207.00		
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								
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 SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2023-24 Projected Totals
6391	Adult Education Program	2,401.00
Total, Restricted Balance		2,401.00

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	2,706,737.00	2,706,737.00	2,534,111.56	2,708,607.00	1,870.00	0.1%
4) Other Local Revenue		8600-8799	5,012,012.00	5,012,012.00	1,863,082.59	6,303,227.00	1,291,215.00	25.8%
5) TOTAL, REVENUES			7,718,749.00	7,718,749.00	4,397,194.15	9,011,834.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	341,232.00	341,232.00	94,802.77	367,036.00	(25,804.00)	-7.6%
2) Classified Salaries		2000-2999	4,570,414.00	4,570,414.00	999,482.73	4,564,757.00	5,657.00	0.1%
3) Employee Benefits		3000-3999	2,308,572.00	2,308,572.00	560,482.07	2,326,842.00	(18,270.00)	-0.8%
4) Books and Supplies		4000-4999	699,481.00	699,481.00	(39,861.83)	692,917.00	6,564.00	0.9%
5) Services and Other Operating Expenditures		5000-5999	(540,856.00)	(540,856.00)	220,432.01	(397,934.00)	(142,922.00)	26.4%
6) Capital Outlay		6000-6999	0.00	0.00	189,643.80	457,369.00	(457,369.00)	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	266,434.00	266,434.00	0.00	300,000.00	(33,566.00)	-12.6%
9) TOTAL, EXPENDITURES			7,645,277.00	7,645,277.00	2,024,981.55	8,310,987.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			73,472.00	73,472.00	2,372,212.60	700,847.00		
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)			73,472.00	73,472.00	2,372,212.60	700,847.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,983,107.00	1,983,107.00		3,624,704.00	1,641,597.00	82.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,983,107.00	1,983,107.00		3,624,704.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,983,107.00	1,983,107.00		3,624,704.00		
2) Ending Balance, June 30 (E + F1e)			2,056,579.00	2,056,579.00		4,325,551.00		
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	2,056,579.00	2,056,579.00		4,325,551.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
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								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	2,671,948.00	2,671,948.00	2,532,241.11	2,671,948.00	0.00	0.0%
All Other State Revenue	All Other	8590	34,789.00	34,789.00	1,870.45	36,659.00	1,870.00	5.4%
TOTAL, OTHER STATE REVENUE			2,706,737.00	2,706,737.00	2,534,111.56	2,708,607.00	1,870.00	0.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,142.00	6,142.00	45,187.02	120,000.00	113,858.00	1,853.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	4,625,916.00	4,625,916.00	1,817,576.68	5,430,272.00	804,356.00	17.4%
Interagency Services		8677	379,954.00	379,954.00	0.00	748,319.00	368,365.00	96.9%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	318.89	4,636.00	4,636.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,012,012.00	5,012,012.00	1,863,082.59	6,303,227.00	1,291,215.00	25.8%
TOTAL, REVENUES			7,718,749.00	7,718,749.00	4,397,194.15	9,011,834.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	54,014.00	54,014.00	15,122.59	50,421.00	3,593.00	6.7%
Certificated Supervisors' and Administrators' Salaries		1300	171,045.00	171,045.00	50,390.85	187,769.00	(16,724.00)	-9.8%
Other Certificated Salaries		1900	116,173.00	116,173.00	29,289.33	128,846.00	(12,673.00)	-10.9%
TOTAL, CERTIFICATED SALARIES			341,232.00	341,232.00	94,802.77	367,036.00	(25,804.00)	-7.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,991,254.00	3,991,254.00	864,756.63	3,988,256.00	2,998.00	0.1%
Classified Support Salaries		2200	42,546.00	42,546.00	9,975.23	42,546.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	139,130.00	139,130.00	31,723.80	139,130.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	397,484.00	397,484.00	93,027.07	394,825.00	2,659.00	0.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,570,414.00	4,570,414.00	999,482.73	4,564,757.00	5,657.00	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	89,648.00	89,648.00	15,857.71	94,958.00	(5,310.00)	-5.9%
PERS		3201-3202	1,021,754.00	1,021,754.00	244,531.24	1,031,331.00	(9,577.00)	-0.9%
OASDI/Medicare/Alternative		3301-3302	330,892.00	330,892.00	72,770.90	329,863.00	1,029.00	0.3%
Health and Welfare Benefits		3401-3402	682,164.00	682,164.00	207,716.27	687,275.00	(5,111.00)	-0.7%
Unemployment Insurance		3501-3502	9,324.00	9,324.00	540.43	9,319.00	5.00	0.1%
Workers' Compensation		3601-3602	83,700.00	83,700.00	18,811.52	83,518.00	182.00	0.2%
OPEB, Allocated		3701-3702	91,090.00	91,090.00	254.00	90,578.00	512.00	0.6%
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			2,308,572.00	2,308,572.00	560,482.07	2,326,842.00	(18,270.00)	-0.8%
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	607,981.00	607,981.00	(59,842.33)	556,293.00	51,688.00	8.5%
Noncapitalized Equipment		4400	91,500.00	91,500.00	19,980.50	136,624.00	(45,124.00)	-49.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			699,481.00	699,481.00	(39,861.83)	692,917.00	6,564.00	0.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	13,054.00	13,054.00	0.00	0.00	13,054.00	100.0%
Travel and Conferences		5200	10,800.00	10,800.00	1,711.84	18,707.00	(7,907.00)	-73.2%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	80.00	1,000.00	(1,000.00)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,000.00	16,000.00	25,521.20	101,692.00	(85,692.00)	-535.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(909,380.00)	(909,380.00)	21,981.30	(915,331.00)	5,951.00	-0.7%
Professional/Consulting Services and								
Operating Expenditures		5800	314,650.00	314,650.00	167,200.84	380,978.00	(66,328.00)	-21.1%
Communications		5900	14,020.00	14,020.00	3,936.83	15,020.00	(1,000.00)	-7.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(540,856.00)	(540,856.00)	220,432.01	(397,934.00)	(142,922.00)	26.4%
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	189,643.80	457,369.00	(457,369.00)	New
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	189,643.80	457,369.00	(457,369.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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	266,434.00	266,434.00	0.00	300,000.00	(33,566.00)	-12.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			266,434.00	266,434.00	0.00	300,000.00	(33,566.00)	-12.6%
TOTAL, EXPENDITURES			7,645,277.00	7,645,277.00	2,024,981.55	8,310,987.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from 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 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
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	8,670.00
5059	Child Development: ARP California State Preschool Program One-time Stipend	37,650.00
6130	Child Development: Center-Based Reserve Account	330,228.00
9010	Other Restricted Local	3,949,003.00
Total, Restricted Balance		4,325,551.00

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	7,801,320.00	7,801,320.00	90,000.00	7,891,320.00	90,000.00	1.2%
3) Other State Revenue		8300-8599	6,800,000.00	6,800,000.00	0.00	6,800,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	124,400.00	124,400.00	95,924.54	289,400.00	165,000.00	132.6%
5) TOTAL, REVENUES			14,725,720.00	14,725,720.00	185,924.54	14,980,720.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,262,667.00	5,262,667.00	644,468.78	5,262,667.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,887,249.00	1,887,249.00	428,456.05	1,887,249.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,258,320.00	8,258,320.00	1,307,815.69	8,354,134.00	(95,814.00)	-1.2%
5) Services and Other Operating Expenditures		5000-5999	216,785.00	216,785.00	108,697.36	210,956.00	5,829.00	2.7%
6) Capital Outlay		6000-6999	700,000.00	700,000.00	0.00	700,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	295,208.00	(295,208.00)	New
9) TOTAL, EXPENDITURES			16,325,021.00	16,325,021.00	2,489,437.88	16,710,214.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,599,301.00)	(1,599,301.00)	(2,303,513.34)	(1,729,494.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,000.00	1,000.00	0.00	1,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,598,301.00)	(1,598,301.00)	(2,303,513.34)	(1,728,494.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,860,369.00	8,860,369.00		9,133,685.00	273,316.00	3.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,860,369.00	8,860,369.00		9,133,685.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,860,369.00	8,860,369.00		9,133,685.00		
2) Ending Balance, June 30 (E + F1e)			7,262,068.00	7,262,068.00		7,405,191.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	127,467.00	127,467.00		127,467.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	7,124,601.00	7,124,601.00		7,267,724.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	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	7,072,000.00	7,072,000.00	0.00	7,072,000.00	0.00	0.0%
Donated Food Commodities		8221	729,320.00	729,320.00	0.00	729,320.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	90,000.00	90,000.00	90,000.00	New
TOTAL, FEDERAL REVENUE			7,801,320.00	7,801,320.00	90,000.00	7,891,320.00	90,000.00	1.2%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	6,800,000.00	6,800,000.00	0.00	6,800,000.00	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			6,800,000.00	6,800,000.00	0.00	6,800,000.00	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	11,400.00	11,400.00	3,326.37	11,400.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	77,152.97	190,000.00	165,000.00	660.0%
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	88,000.00	88,000.00	15,445.20	88,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			124,400.00	124,400.00	95,924.54	289,400.00	165,000.00	132.6%
TOTAL, REVENUES			14,725,720.00	14,725,720.00	185,924.54	14,980,720.00		
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	3,958,712.00	3,958,712.00	389,948.31	3,958,712.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	946,929.00	946,929.00	173,927.22	946,929.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	357,026.00	357,026.00	80,593.25	357,026.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,262,667.00	5,262,667.00	644,468.78	5,262,667.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	807,991.00	807,991.00	159,472.34	807,991.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	381,791.00	381,791.00	46,152.59	381,791.00	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)
Health and Welfare Benefits		3401-3402	689,731.00	689,731.00	211,506.49	689,731.00	0.00	0.0%
Unemployment Insurance		3501-3502	7,736.00	7,736.00	317.74	7,736.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	11,006.89	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			1,887,249.00	1,887,249.00	428,456.05	1,887,249.00	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	12,000.00	12,000.00	17,506.44	107,814.00	(95,814.00)	-798.5%
Noncapitalized Equipment		4400	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Food		4700	8,226,320.00	8,226,320.00	1,290,309.25	8,226,320.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,258,320.00	8,258,320.00	1,307,815.69	8,354,134.00	(95,814.00)	-1.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	9,500.00	9,500.00	5,379.37	9,500.00	0.00	0.0%
Dues and Memberships		5300	3,000.00	3,000.00	2,187.96	3,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,985.00	2,985.00	435.55	2,985.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	126,000.00	126,000.00	38,554.51	126,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,300.00	8,300.00	(5,814.00)	2,471.00	5,829.00	70.2%
Professional/Consulting Services and								
Operating Expenditures		5800	60,000.00	60,000.00	66,439.39	60,000.00	0.00	0.0%
Communications		5900	7,000.00	7,000.00	1,514.58	7,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			216,785.00	216,785.00	108,697.36	210,956.00	5,829.00	2.7%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	700,000.00	700,000.00	0.00	700,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			700,000.00	700,000.00	0.00	700,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	295,208.00	(295,208.00)	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	295,208.00	(295,208.00)	New
TOTAL, EXPENDITURES			16,325,021.00	16,325,021.00	2,489,437.88	16,710,214.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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)			1,000.00	1,000.00	0.00	1,000.00		

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	5,539,127.00
5316	Child Nutrition: COVID CARES Act Supplemental Meal Reimbursement	23,455.00
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	119,267.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	1,428,458.00
7029	Child Nutrition: Food Service Staff Training Funds	157,417.00
Total, Restricted Balance		7,267,724.00

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	91,606.00	91,606.00	29,382.10	128,606.00	37,000.00	40.4%
5) TOTAL, REVENUES			91,606.00	91,606.00	29,382.10	128,606.00		
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	193,385.00	(193,385.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	572,764.17	2,591,023.00	(2,591,023.00)	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	572,764.17	2,784,408.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			91,606.00	91,606.00	(543,382.07)	(2,655,802.00)		
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)			91,606.00	91,606.00	(543,382.07)	(2,655,802.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		2,814,530.00	2,814,530.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		2,814,530.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		2,814,530.00		
2) Ending Balance, June 30 (E + F1e)			91,606.00	91,606.00		158,728.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	91,606.00	91,606.00		158,728.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	32,000.00	32,000.00	29,382.10	69,000.00	37,000.00	115.6%
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	59,606.00	59,606.00	0.00	59,606.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			91,606.00	91,606.00	29,382.10	128,606.00	37,000.00	40.4%
TOTAL, REVENUES			91,606.00	91,606.00	29,382.10	128,606.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	186,690.00	(186,690.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	6,695.00	(6,695.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	193,385.00	(193,385.00)	New
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	572,764.17	2,559,605.00	(2,559,605.00)	New
Equipment		6400	0.00	0.00	0.00	26,778.00	(26,778.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	4,640.00	(4,640.00)	New
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	572,764.17	2,591,023.00	(2,591,023.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	572,764.17	2,784,408.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	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	Resource Codes	Object Codes	Original Budget (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	44,246.44	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	44,246.44	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	44,246.44	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,550,461.00	3,550,461.00	0.00	3,550,461.00	0.00	0.0%
b) Transfers Out		7600-7629	3,747,710.00	3,747,710.00	0.00	3,747,710.00	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			(197,249.00)	(197,249.00)	0.00	(197,249.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(197,249.00)	(197,249.00)	44,246.44	(197,249.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	910,012.00	910,012.00		1,066,695.00	156,683.00	17.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			910,012.00	910,012.00		1,066,695.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			910,012.00	910,012.00		1,066,695.00		
2) Ending Balance, June 30 (E + F1e)			712,763.00	712,763.00		869,446.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	712,763.00	712,763.00		869,446.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	44,246.44	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	44,246.44	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	44,246.44	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	3,550,461.00	3,550,461.00	0.00	3,550,461.00	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			3,550,461.00	3,550,461.00	0.00	3,550,461.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	3,747,710.00	3,747,710.00	0.00	3,747,710.00	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			3,747,710.00	3,747,710.00	0.00	3,747,710.00	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)			(197,249.00)	(197,249.00)	0.00	(197,249.00)		

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	828,000.00	828,000.00	1,145,116.77	2,747,000.00	1,919,000.00	231.8%
5) TOTAL, REVENUES			828,000.00	828,000.00	1,145,116.77	2,747,000.00		
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	7,108.72	130,051.00	(130,051.00)	New
5) Services and Other Operating Expenditures		5000-5999	828,000.00	828,000.00	9,425.82	19,699,610.00	(18,871,610.00)	-2,279.2%
6) Capital Outlay		6000-6999	0.00	0.00	10,079,573.14	93,732,823.00	(93,732,823.00)	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			828,000.00	828,000.00	10,096,107.68	113,562,484.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(8,950,990.91)	(110,815,484.00)		
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	(8,950,990.91)	(110,815,484.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		110,815,484.00	110,815,484.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		110,815,484.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		110,815,484.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	828,000.00	828,000.00	1,145,116.77	2,747,000.00	1,919,000.00	231.8%
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			828,000.00	828,000.00	1,145,116.77	2,747,000.00	1,919,000.00	231.8%
TOTAL, REVENUES			828,000.00	828,000.00	1,145,116.77	2,747,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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	7,108.72	40,050.00	(40,050.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	90,001.00	(90,001.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	7,108.72	130,051.00	(130,051.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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	78,721.00	(78,721.00)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	828,000.00	828,000.00	5,591.24	19,482,657.00	(18,654,657.00)	-2,253.0%
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	1,780.00	(1,780.00)	New
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	3,834.58	136,452.00	(136,452.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			828,000.00	828,000.00	9,425.82	19,699,610.00	(18,871,610.00)	-2,279.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	10,079,573.14	91,740,428.00	(91,740,428.00)	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	1,992,395.00	(1,992,395.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	10,079,573.14	93,732,823.00	(93,732,823.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			828,000.00	828,000.00	10,096,107.68	113,562,484.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
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	534,000.00	534,000.00	156,837.81	613,000.00	79,000.00	14.8%
5) TOTAL, REVENUES			534,000.00	534,000.00	156,837.81	613,000.00		
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	390.88	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	2,179.03	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	2,569.91	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			534,000.00	534,000.00	154,267.90	613,000.00		
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)			534,000.00	534,000.00	154,267.90	613,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,882,458.00	3,882,458.00		4,650,203.00	767,745.00	19.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,882,458.00	3,882,458.00		4,650,203.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,882,458.00	3,882,458.00		4,650,203.00		
2) Ending Balance, June 30 (E + F1e)			4,416,458.00	4,416,458.00		5,263,203.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	4,416,458.00	4,416,458.00		5,263,203.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER 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	34,000.00	34,000.00	45,943.54	113,000.00	79,000.00	232.4%
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	500,000.00	500,000.00	110,894.27	500,000.00	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			534,000.00	534,000.00	156,837.81	613,000.00	79,000.00	14.8%
TOTAL, REVENUES			534,000.00	534,000.00	156,837.81	613,000.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	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 Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	390.88	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	390.88	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	2,179.03	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	2,179.03	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	2,569.91	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	5,263,203.00
Total, Restricted Balance		5,263,203.00

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	5,749,255.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	260,030.84	668,000.00	665,500.00	26,620.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	6,009,285.84	668,000.00		
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)			2,500.00	2,500.00	6,009,285.84	668,000.00		
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)			2,500.00	2,500.00	6,009,285.84	668,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24,694,610.00	24,694,610.00		25,287,824.00	593,214.00	2.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,694,610.00	24,694,610.00		25,287,824.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,694,610.00	24,694,610.00		25,287,824.00		
2) Ending Balance, June 30 (E + F1e)			24,697,110.00	24,697,110.00		25,955,824.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	24,697,110.00	24,697,110.00		25,955,824.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	5,749,255.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	5,749,255.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	260,030.84	668,000.00	665,500.00	26,620.0%
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			2,500.00	2,500.00	260,030.84	668,000.00	665,500.00	26,620.0%
TOTAL, REVENUES			2,500.00	2,500.00	6,009,285.84	668,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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) 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%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
7710	State School Facilities Projects	25,955,824.00
Total, Restricted Balance		25,955,824.00

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	7,500.00	7,500.00	18,701.92	63,509.00	56,009.00	746.8%
5) TOTAL, REVENUES			7,500.00	7,500.00	18,701.92	63,509.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	206,396.00	206,396.00	46,884.42	206,396.00	0.00	0.0%
3) Employee Benefits		3000-3999	109,870.00	109,870.00	26,937.99	109,870.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	6,943.51	41,673.00	(41,673.00)	New
5) Services and Other Operating Expenditures		5000-5999	510,000.00	510,000.00	82,228.69	762,618.00	(252,618.00)	-49.5%
6) Capital Outlay		6000-6999	0.00	0.00	3,726,596.37	4,633,659.00	(4,633,659.00)	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			826,266.00	826,266.00	3,889,590.98	5,754,216.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(818,766.00)	(818,766.00)	(3,870,889.06)	(5,690,707.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	5,110,000.00	5,110,000.00	1,550,252.00	7,722,887.00	2,612,887.00	51.1%
b) Transfers Out		7600-7629	0.00	0.00	840,252.00	1,388,261.00	(1,388,261.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,110,000.00	5,110,000.00	710,000.00	6,334,626.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,291,234.00	4,291,234.00	(3,160,889.06)	643,919.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,191,216.00	2,191,216.00		5,819,969.00	3,628,753.00	165.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,191,216.00	2,191,216.00		5,819,969.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,191,216.00	2,191,216.00		5,819,969.00		
2) Ending Balance, June 30 (E + F1e)			6,482,450.00	6,482,450.00		6,463,888.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	4,239,380.00	4,239,380.00		5,311,691.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,243,070.00	2,243,070.00		1,152,197.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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	7,500.00	7,500.00	18,701.92	52,500.00	45,000.00	600.0%
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	11,009.00	11,009.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,500.00	7,500.00	18,701.92	63,509.00	56,009.00	746.8%
TOTAL, REVENUES			7,500.00	7,500.00	18,701.92	63,509.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	168,798.00	168,798.00	38,343.42	168,798.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	37,598.00	37,598.00	8,541.00	37,598.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			206,396.00	206,396.00	46,884.42	206,396.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	55,727.00	55,727.00	12,508.77	55,727.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	14,529.00	14,529.00	3,535.40	14,529.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	31,874.00	31,874.00	9,967.56	31,874.00	0.00	0.0%
Unemployment Insurance		3501-3502	413.00	413.00	23.10	413.00	0.00	0.0%
Workers' Compensation		3601-3602	3,509.00	3,509.00	797.04	3,509.00	0.00	0.0%
OPEB, Allocated		3701-3702	3,818.00	3,818.00	106.12	3,818.00	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)
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			109,870.00	109,870.00	26,937.99	109,870.00	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	440.80	10,492.00	(10,492.00)	New
Noncapitalized Equipment		4400	0.00	0.00	6,502.71	31,181.00	(31,181.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	6,943.51	41,673.00	(41,673.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,651.61	64,602.00	(64,602.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	510,000.00	510,000.00	79,577.08	698,016.00	(188,016.00)	-36.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			510,000.00	510,000.00	82,228.69	762,618.00	(252,618.00)	-49.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	129,716.50	475,362.00	(475,362.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	3,448,026.98	2,930,644.00	(2,930,644.00)	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	148,852.89	1,227,653.00	(1,227,653.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	3,726,596.37	4,633,659.00	(4,633,659.00)	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			826,266.00	826,266.00	3,889,590.98	5,754,216.00		
INTERFUND TRANSFERS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	5,110,000.00	5,110,000.00	1,550,252.00	7,722,887.00	2,612,887.00	51.1%
(a) TOTAL, INTERFUND TRANSFERS IN			5,110,000.00	5,110,000.00	1,550,252.00	7,722,887.00	2,612,887.00	51.1%
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	840,252.00	1,388,261.00	(1,388,261.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	840,252.00	1,388,261.00	(1,388,261.00)	New
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
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)			5,110,000.00	5,110,000.00	710,000.00	6,334,626.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	5,311,691.00
Total, Restricted Balance		5,311,691.00

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	8,000.00	8,000.00	7,141.83	10,330.00	2,330.00	29.1%
5) TOTAL, REVENUES			8,000.00	8,000.00	7,141.83	10,330.00		
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	130,824.88	144,576.00	(144,576.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	22,814.30	548,260.00	(548,260.00)	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	153,639.18	692,836.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,000.00	8,000.00	(146,497.35)	(682,506.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,000.00	8,000.00	(146,497.35)	(682,506.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,200.00	3,200.00		716,280.00	713,080.00	22,283.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,200.00	3,200.00		716,280.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,200.00	3,200.00		716,280.00		
2) Ending Balance, June 30 (E + F1e)			11,200.00	11,200.00		33,774.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	11,200.00	11,200.00		33,774.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	7,141.83	10,330.00	2,330.00	29.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,000.00	8,000.00	7,141.83	10,330.00	2,330.00	29.1%
TOTAL, REVENUES			8,000.00	8,000.00	7,141.83	10,330.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	130,824.88	144,226.00	(144,226.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	350.00	(350.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	130,824.88	144,576.00	(144,576.00)	New
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	779.00	(779.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	22,814.30	547,481.00	(547,481.00)	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	22,814.30	548,260.00	(548,260.00)	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%

Description	Resource Codes	Object Codes	Original Budget (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 Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	153,639.18	692,836.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	33,774.00
Total, Restricted Balance		33,774.00

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	6,367,401.00	6,367,401.00	144,059.19	6,600,401.00	233,000.00	3.7%
5) TOTAL, REVENUES			6,367,401.00	6,367,401.00	144,059.19	6,600,401.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,330,317.00	4,330,317.00	0.00	4,330,317.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,330,317.00	4,330,317.00	0.00	4,330,317.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,037,084.00	2,037,084.00	144,059.19	2,270,084.00		
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	710,000.00	710,000.00	210,000.00	1,934,626.00	(1,224,626.00)	-172.5%
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			(710,000.00)	(710,000.00)	(210,000.00)	(1,934,626.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,327,084.00	1,327,084.00	(65,940.81)	335,458.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,033,151.00	14,033,151.00		15,257,966.00	1,224,815.00	8.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,033,151.00	14,033,151.00		15,257,966.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,033,151.00	14,033,151.00		15,257,966.00		
2) Ending Balance, June 30 (E + F1e)			15,360,235.00	15,360,235.00		15,593,424.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	15,360,235.00	15,360,235.00		15,593,424.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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								
Interest		8660	122,000.00	122,000.00	144,059.19	355,000.00	233,000.00	191.0%
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	6,245,401.00	6,245,401.00	0.00	6,245,401.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,367,401.00	6,367,401.00	144,059.19	6,600,401.00	233,000.00	3.7%
TOTAL, REVENUES			6,367,401.00	6,367,401.00	144,059.19	6,600,401.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	79,699.00	79,699.00	0.00	79,699.00	0.00	0.0%
Other Debt Service - Principal		7439	4,250,618.00	4,250,618.00	0.00	4,250,618.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,330,317.00	4,330,317.00	0.00	4,330,317.00	0.00	0.0%
TOTAL, EXPENDITURES			4,330,317.00	4,330,317.00	0.00	4,330,317.00		
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	710,000.00	710,000.00	210,000.00	1,934,626.00	(1,224,626.00)	-172.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			710,000.00	710,000.00	210,000.00	1,934,626.00	(1,224,626.00)	-172.5%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(710,000.00)	(710,000.00)	(210,000.00)	(1,934,626.00)		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	15,593,424.00
Total, Restricted Balance		15,593,424.00

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	3,463,939.00	3,463,939.00	128,358.94	3,643,339.00	179,400.00	5.2%
5) TOTAL, REVENUES			3,463,939.00	3,463,939.00	128,358.94	3,643,339.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	261,721.00	261,721.00	59,992.17	261,721.00	0.00	0.0%
3) Employee Benefits		3000-3999	121,039.00	121,039.00	28,506.56	121,039.00	0.00	0.0%
4) Books and Supplies		4000-4999	600.00	600.00	0.00	600.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	4,176,514.00	4,176,514.00	1,543,995.26	4,176,514.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			4,559,874.00	4,559,874.00	1,632,493.99	4,559,874.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(1,095,935.00)	(1,095,935.00)	(1,504,135.05)	(916,535.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,095,935.00)	(1,095,935.00)	(1,504,135.05)	(916,535.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	9,923,169.00	9,923,169.00		9,015,373.00	(907,796.00)	-9.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			9,923,169.00	9,923,169.00		9,015,373.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,923,169.00	9,923,169.00		9,015,373.00		
2) Ending Net Position, June 30 (E + F1e)			8,827,234.00	8,827,234.00		8,098,838.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		7,919,438.00		
b) Restricted Net Position		9797	8,827,234.00	8,827,234.00		179,400.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	213,600.00	213,600.00	162,150.41	393,000.00	179,400.00	84.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	3,250,339.00	3,250,339.00	(33,791.47)	3,250,339.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,463,939.00	3,463,939.00	128,358.94	3,643,339.00	179,400.00	5.2%
TOTAL, REVENUES			3,463,939.00	3,463,939.00	128,358.94	3,643,339.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	116,390.00	116,390.00	26,942.07	116,390.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	145,331.00	145,331.00	33,050.10	145,331.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			261,721.00	261,721.00	59,992.17	261,721.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	70,395.00	70,395.00	16,005.90	70,395.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	18,926.00	18,926.00	4,558.39	18,926.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	21,942.00	21,942.00	6,888.00	21,942.00	0.00	0.0%
Unemployment Insurance		3501-3502	521.00	521.00	29.80	521.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	4,432.00	4,432.00	1,024.47	4,432.00	0.00	0.0%
OPEB, Allocated		3701-3702	4,823.00	4,823.00	0.00	4,823.00	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			121,039.00	121,039.00	28,506.56	121,039.00	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	600.00	600.00	0.00	600.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			600.00	600.00	0.00	600.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	500.00	0.00	500.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	908,740.00	908,740.00	913,613.55	908,740.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	100.00	100.00	0.00	100.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,267,174.00	3,267,174.00	630,381.71	3,267,174.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,176,514.00	4,176,514.00	1,543,995.26	4,176,514.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			4,559,874.00	4,559,874.00	1,632,493.99	4,559,874.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

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

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	179,400.00
Total, Restricted Net Position		179,400.00

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	20,000.00	20,000.00	6,791.71	20,000.00	0.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	6,791.71	20,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	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 Expenses		5000-5999	5,901,755.00	5,901,755.00	401,956.18	5,901,755.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			5,901,755.00	5,901,755.00	401,956.18	5,901,755.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(5,881,755.00)	(5,881,755.00)	(395,164.47)	(5,881,755.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	4,500,000.00	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	4,500,000.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(5,881,755.00)	(5,881,755.00)	4,104,835.53	(5,881,755.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	102,101,775.00	102,101,775.00		109,964,165.00	7,862,390.00	7.7%

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)
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,101,775.00	102,101,775.00		109,964,165.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			102,101,775.00	102,101,775.00		109,964,165.00		
2) Ending Net Position, June 30 (E + F1e)			96,220,020.00	96,220,020.00		104,082,410.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	96,220,020.00	96,220,020.00		104,082,410.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	20,000.00	20,000.00	6,903.40	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	(111.69)	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%
TOTAL, OTHER LOCAL REVENUE			20,000.00	20,000.00	6,791.71	20,000.00	0.00	0.0%
TOTAL, REVENUES			20,000.00	20,000.00	6,791.71	20,000.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,901,755.00	5,901,755.00	401,956.18	5,901,755.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,901,755.00	5,901,755.00	401,956.18	5,901,755.00	0.00	0.0%
TOTAL, EXPENSES			5,901,755.00	5,901,755.00	401,956.18	5,901,755.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	4,500,000.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	4,500,000.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(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 + c - d + e)			0.00	0.00	4,500,000.00	0.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Net Position		0.00

CRITERIA & STANDARDS

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2023-24)				
District Regular	22,972.75	22,975.48		
Charter School	0.00	0.00		
Total ADA	22,972.75	22,975.48	0.0%	Met
1st Subsequent Year (2024-25)				
District Regular	22,256.22	22,249.57		
Charter School				
Total ADA	22,256.22	22,249.57	0.0%	Met
2nd Subsequent Year (2025-26)				
District Regular	21,756.56	21,704.09		
Charter School				
Total ADA	21,756.56	21,704.09	(.2%)	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	23,262.00	23,224.00		
Charter School				
Total Enrollment	23,262.00	23,224.00	(.2%)	Met
1st Subsequent Year (2024-25)				
District Regular		22,863.00		
Charter School				
Total Enrollment	0.00	22,863.00	0.0%	Not Met
2nd Subsequent Year (2025-26)				
District Regular		22,502.00		
Charter School				
Total Enrollment	0.00	22,502.00	0.0%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have 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, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Adopted data was not input. Enrollment 24-25 22,961 25-26 22,600

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	23,846	24,086	
Charter School			
Total ADA/Enrollment	23,846	24,086	99.0%
Second Prior Year (2021-22)			
District Regular	22,204	23,876	
Charter School			
Total ADA/Enrollment	22,204	23,876	93.0%
First Prior Year (2022-23)			
District Regular	21,907	23,563	
Charter School			
Total ADA/Enrollment	21,907	23,563	93.0%
Historical Average Ratio:			95.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.5%

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	21,596	23,224		
Charter School	0			
Total ADA/Enrollment	21,596	23,224	93.0%	Met
1st Subsequent Year (2024-25)				
District Regular	21,260	22,863		
Charter School				
Total ADA/Enrollment	21,260	22,863	93.0%	Met
2nd Subsequent Year (2025-26)				
District Regular	20,924	22,502		
Charter School				
Total ADA/Enrollment	20,924	22,502	93.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue			
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2023-24)	308,960,488.00	310,670,425.00	.6%	Met
1st Subsequent Year (2024-25)	321,039,367.00	324,030,610.00	.9%	Met
2nd Subsequent Year (2025-26)	323,678,877.00	326,896,779.00	1.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
Third Prior Year (2020-21)	187,170,623.08	213,116,218.46	87.8%
Second Prior Year (2021-22)	190,914,738.07	215,167,626.11	88.7%
First Prior Year (2022-23)	206,002,564.10	240,633,540.68	85.6%
	Historical Average Ratio:		87.4%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.4% to 90.4%	84.4% to 90.4%	84.4% to 90.4%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	208,833,240.00	242,557,146.00	86.1%	Met
1st Subsequent Year (2024-25)	210,701,149.00	247,800,802.00	85.0%	Met
2nd Subsequent Year (2025-26)	211,737,604.00	248,387,030.00	85.2%	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		Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	

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

Current Year (2023-24)	20,208,482.00	33,315,541.00	64.9%	Yes
1st Subsequent Year (2024-25)	19,606,371.00	12,825,585.00	-34.6%	Yes
2nd Subsequent Year (2025-26)	12,620,020.00	12,825,585.00	1.6%	No

Explanation:
(required if Yes)

FY 23-24 included deferred revenue and 2024-25 and 2025-26 budgeted based on estimates and ESSER funding decline.

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

Current Year (2023-24)	68,487,763.00	78,807,301.00	15.1%	Yes
1st Subsequent Year (2024-25)	71,828,863.00	73,593,669.00	2.5%	No
2nd Subsequent Year (2025-26)	73,218,517.00	74,976,628.00	2.4%	No

Explanation:
(required if Yes)

FY 23-24 included deferred revenue and one-time block grant funding and 2024-25 and 2025-26 budgeted based on estimates

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

Current Year (2023-24)	10,329,296.00	13,761,051.00	33.2%	Yes
1st Subsequent Year (2024-25)	7,950,992.00	13,241,908.00	66.5%	Yes
2nd Subsequent Year (2025-26)	7,950,992.00	13,241,908.00	66.5%	Yes

Explanation:
(required if Yes)

Revenue under-budgeted at adoption, added revisions

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

Current Year (2023-24)	13,534,918.00	29,500,270.00	118.0%	Yes
1st Subsequent Year (2024-25)	21,056,967.00	21,074,869.00	.1%	No
2nd Subsequent Year (2025-26)	14,255,210.00	14,269,491.00	.1%	No

Explanation:
(required if Yes)

Books and Supplies added carry over funding from prior year not included in adoption

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

Current Year (2023-24)	45,397,524.00	55,309,134.00	21.8%	Yes
1st Subsequent Year (2024-25)	44,607,200.00	44,669,094.00	.1%	No
2nd Subsequent Year (2025-26)	45,687,942.00	45,726,052.00	.1%	No

Explanation:
(required if Yes)

Utilities and other operating costs are increased due to inflation and planned projects including carry over from prior year

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	99,025,541.00	125,883,893.00	27.1%	Not Met
1st Subsequent Year (2024-25)	99,386,226.00	99,661,162.00	.3%	Met
2nd Subsequent Year (2025-26)	93,789,529.00	101,044,121.00	7.7%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	58,932,442.00	84,809,404.00	43.9%	Not Met
1st Subsequent Year (2024-25)	65,664,167.00	65,743,963.00	.1%	Met
2nd Subsequent Year (2025-26)	59,943,152.00	59,995,543.00	.1%	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)

FY 23-24 included deferred revenue and 2024-25 and 2025-26 budgeted based on estimates and ESSER funding decline.

Explanation:

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

FY 23-24 included deferred revenue and one-time block grant funding and 2024-25 and 2025-26 budgeted based on estimates

Explanation:

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

Revenue under-budgeted at adoption, added revisions

- 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)

Books and Supplies added carry over funding from prior year not included in adoption

Explanation:

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

Utilities and other operating costs are increased due to inflation and planned projects including carry over from prior year

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	10,806,213.24	10,806,572.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		10,806,572.00	

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

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

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

--

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.8%	3.2%	3.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.3%	1.1%	1.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 01I, Section E)	and Other Financing Uses (Form 01I, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2023-24)	22,141,663.00	250,508,607.00	N/A	Met
1st Subsequent Year (2024-25)	17,840,209.00	259,786,768.00	N/A	Met
2nd Subsequent Year (2025-26)	34,582,348.00	252,408,855.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	193,220,165.00	Met
1st Subsequent Year (2024-25)	206,396,063.00	Met
2nd Subsequent Year (2025-26)	250,767,165.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2023-24)	210,934,930.00	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.)	21,596.01	22,249.57	21,704.09
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No

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	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	412,762,027.00	386,898,628.00	368,263,084.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	412,762,027.00	386,898,628.00	368,263,084.00

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)

3%	3%	3%
12,382,860.81	11,606,958.84	11,047,892.52
0.00	0.00	0.00
12,382,860.81	11,606,958.84	11,047,892.52

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)	12,383,113.00	11,606,959.00	11,047,893.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	3,165,262.00	897,103.00	455,983.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
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)	15,548,375.00	12,504,062.00	11,503,876.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.77%	3.23%	3.12%
District's Reserve Standard (Section 10B, Line 7):	12,382,860.81	11,606,958.84	11,047,892.52
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)	(44,491,379.00)	(43,595,182.00)	-2.0%	(896,197.00)	Met
1st Subsequent Year (2024-25)	(42,458,379.00)	(51,223,239.00)	20.6%	8,764,860.00	Not Met
2nd Subsequent Year (2025-26)	(34,958,379.00)	(44,261,055.00)	26.6%	9,302,676.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	3,747,710.00	3,747,710.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	3,747,710.00	3,744,200.00	-.1%	(3,510.00)	Met
2nd Subsequent Year (2025-26)	3,747,710.00	3,746,213.00	0.0%	(1,497.00)	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	7,951,461.00	7,951,461.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	11,951,461.00	11,985,966.00	.3%	34,505.00	Met
2nd Subsequent Year (2025-26)	3,621,825.00	4,021,825.00	11.0%	400,000.00	Not 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)

Contributions have increased due to funds transfer for commitments for technology needs and increase in RRMA contributions.

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

Explanation:

(required if NOT met)

Funds set aside for safety related on-going commitment for facilities Learning Loss Mitigation.

- 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)

Total Annual Payments:	7,728,796	7,900,506	3,597,241	3,628,832
Has total annual payment increased over prior year (2022-23)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Redevelopment funds and dependent charter school will fund the increases COP and capital leases will be funded by unrestricted general fund

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2 OPEB Liabilities

Budget Adoption
(Form 01CS, Item S7A) First Interim

a. Total OPEB liability

96,013,833.00 75,733,066.00

b. OPEB plan(s) fiduciary net position (if applicable)

104,319,676.00 109,540,675.00

c. Total/Net OPEB liability (Line 2a minus Line 2b)

(8,305,843.00) (33,807,609.00)

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

Actuarial	Actuarial
Jun 30, 2022	Jun 30, 2023

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

3 OPEB Contributions

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

Budget Adoption
(Form 01CS, Item S7A) First Interim

Current Year (2023-24)

0.00 0.00

1st Subsequent Year (2024-25)

0.00 0.00

2nd Subsequent Year (2025-26)

0.00 0.00

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

Current Year (2023-24)

3,984,476.00 3,846,684.00

1st Subsequent Year (2024-25)

3,984,476.00 3,585,966.00

2nd Subsequent Year (2025-26)

3,984,476.00 3,621,825.00

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

Current Year (2023-24)

6,993,621.00 6,151,598.00

1st Subsequent Year (2024-25)

6,993,621.00 6,151,598.00

2nd Subsequent Year (2025-26)

6,993,623.00 6,151,598.00

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)

738 753

1st Subsequent Year (2024-25)

738 753

2nd Subsequent Year (2025-26)

738 753

4. Comments:

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

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

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

Yes

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

No

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

No

2 Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs

- b. Unfunded liability for self-insurance programs

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

8,347,000.00	8,357,000.00
8,347,000.00	8,357,000.00

3 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

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

2,880,000.00	2,880,000.00
2,880,000.00	2,880,000.00
2,880,000.00	2,880,000.00

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

3,250,539.00	3,270,763.00
3,331,597.00	3,351,821.00
3,414,887.00	3,435,111.00

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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	1,170.0	1,170.0	1,164.0	1,158.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

1,470,386

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

7. Amount included for any tentative salary schedule increases

0

0

0

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

Yes

Yes

Yes

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?

No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

- 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)
---------------------------	----------------------------------	----------------------------------

Yes

Yes

Yes

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?

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

No

No

No

No

No

No

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	1,021.9	1,022.0	1,022.0	1,022.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

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

646,070

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

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

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

- 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

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?

No		

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

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

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

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

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
No	No	No
No	No	No

- 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?

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	144.7	151.0	151.0	151.0

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

n/a

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

249,510

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Yes

Yes

Yes

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Yes

Yes

Yes

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

No

No

No

2. Total cost of other benefits

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

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S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.
2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

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

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

No

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

Yes

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

Yes

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

Yes

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)

New Superintendent started 09/07/2023

End of School District First Interim Criteria and Standards Review

GLOSSARY

Glossary of Common School Finance Terms

Average daily attendance (ADA)—There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Ever since 1998–99, excused absences no longer count toward ADA. Attendance is counted every day of the school year and is reported to the California Department of Education (CDE) three times a year (see Attendance Reports).

Ad valorem Taxes—Taxes that are based on the value of property, such as the standard property tax. The only new taxes based on the value of property that are allowed today are those imposed by voter approval for capital facilities bonded indebtedness, with a vote requirement of either 55% for a Proposition 39 bond or a two-thirds requirement for other bonds.

Apportionment—State aid given to a school district or county office of education. Apportionments for the Local Control Funding Formula (LCFF) and special education are calculated four times for each school year: (1) the Advance Apportionment, which is based on an agency's prior year's state aid, is certified in July, (2) the First Principal Apportionment (P-1) is certified February 20 of the school year corresponding to the P-1 ADA (see Attendance Reports), (3) the Second Principal Apportionment (P-2) is certified by July 2 corresponding to the P-2 ADA, and (4) the annual recalculation of the apportionment is certified in February following the school year (at the same time as the P-1 Apportionment) and is based on P-2 ADA, except for programs where the annual count of ADA is used.

Appropriation Bill—A bill before the Legislature authorizing the expenditure of public money and stipulating the amount, manner, and purpose for the expenditure items.

Assembly Bill (AB) 1200—Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education, by establishing minimum reserve levels and other requirements for agency budgets and fiscal practices. See especially Education Code Sections (EC §) 1240 et seq. and 42131 et seq.

Assessed Valuation (also, assessed value)—The total value of property within a school district as determined by state and county assessors. The "AV" of a school district will influence the total property tax income. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the state for fully funding district and county LCFF entitlements, as well as for Proposition 98 calculations. Ever since Proposition 13, assessed value is reset to be the true market value only at the time of property transfer or new construction.

Attendance Reports—Each school district reports its attendance three times during a school year. The First Principal Apportionment (P-1) ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment (P-2), called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Fiscal or annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on the P-2 ADA except for nonpublic school, community day school, extended year, and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstances when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

Base Grant—The base grant (along with the supplemental and concentration grants) replaces previously existing K–12 revenue limits and approximately forty state-funded categorical funding streams. The base grant varies based on grade span (K–3, 4–6, 7–8, 9–12).

Basic Aid—The California Constitution guarantees that each school district will receive a minimum amount of state aid, called “basic aid,” equal to \$120 per ADA or \$2,400 per district, whichever is greater. Per a change in state law effective 2003–04, state categorical aid is counted first toward meeting the minimum allocation of basic aid (ref. EC § 41975). Basic aid school districts are districts where property taxes exceed the computed LCFF entitlement; such districts receive no state aid from the LCFF.

Categorical Aid—Funds from the state or federal government granted to qualifying school agencies for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for children with special needs (such as special education) or special programs (such as child nutrition). Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their LCFF entitlement.

California Longitudinal Pupil Achievement Data System (CALPADS)—Is used to maintain individual-level data including student demographics, course data, discipline, assessments, staff assignments, and other data for state and federal reporting.

California Public Employees’ Retirement System (CalPERS)—State law requires that classified employees and their employer contribute to this retirement fund.

California State Teachers’ Retirement System (CalSTRS)—State law requires that certificated employees, their employer, and the state contribute to this pension fund.

California State Teachers’ Retirement System (CBEDS)—The statewide system of collecting classified staffing, graduation requirements, and technology data from all school districts on an “Information Day” each October.

Certificated Personnel—School employees who hold positions for which a credential is required by the state—teachers, librarians, counselors, and most administrators.

Classified Personnel—School employees who hold positions that do not require a credential—like instructional aides, custodians, clerical support, cafeteria workers, bus drivers, etc.

Class Size Penalties—The penalties imposed on school districts that have classes in excess of certain maximum sizes. (Class size penalties result in a reduction in ADA which, in turn, results in a loss in LCFF income.) See EC § 41376 and 41378.

Concentration Grant—The concentration grant (along with the supplemental and base grants) replaces previously existing K–12 funding streams. For targeted students (English learners, free or reduced-price meal (FRPM) recipients, or foster youth unduplicated counts) exceeding 55% of a local educational agency's (LEA's) enrollment, the concentration grant will provide 50% of the adjusted base grant.

Consumer Price Index (CPI)—A measure of the cost-of-living compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of inflation.

Contribution—The expenditure of general purpose funds in support of a categorical program, i.e., the categorical expense requires a contribution from the district's General Fund for support. This occurs in most districts and county offices of education (COE) that provide special education and transportation. Contributions to other programs may be caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Cost-of-Living Adjustment (COLA)—An increase in funding for government programs, including the LCFF entitlement calculation and categorical programs. Current law ties the COLA percentage for most education programs to the annual percentage change in the "Implicit Price Deflator" for state and local governments—a government price index. See EC § 42238.1.

Criteria and Standards—Local district budgets must meet state-adopted provisions of "criteria and standards." These provisions establish minimum fiscal standards that school districts, COE and the state use to monitor district fiscal solvency and accountability. See EC § 33127 et seq.

Declining Enrollment Adjustment—A formula that cushions the drop in income in a district with a declining student population. Under current law, districts are funded for the greater of current-year or prior-year ADA. See EC § 42238.5.

Deficit Factor—When an appropriation to the State School Fund for any specific program is insufficient to pay all claims for state aid, a deficit factor is applied to reduce the allocation of state aid to the amount appropriated.

Education Protection Account (EPA)—The EPA was created by Proposition 30 of 2012, which increased sales and income taxes on a temporary basis. Proposition 55 of 2016 continued the EPA and the increased income taxes of Proposition 30 through the year 2030. Funds collected from the

increased taxes are deposited into the EPA, which is then issued to LEAs as a replacement for the state aid portion of the LCFF.

Education Revenue Augmentation Fund (ERAF)—The fund used to collect the property taxes that are shifted from cities, the county, and special districts within each county, prior to their distribution to K–14 school agencies.

Excess Cost—Costs in excess of the average annual per-student expenditure (all resources) in a LEA during the preceding school year for an elementary or secondary school student and is computed after deducting (Title 34 Code of Federal Regulations 300.16 and 300.202):

- Amounts received under Part B of the Elementary and Secondary Education Act (ESEA)
- Amounts received under Part A of Title I of the ESEA
- Amounts received under Parts A and B of Title III of the ESEA
- Any state or local funds expended for programs that qualify under this subsection, but excluding any amounts for capital outlay and debt service
 - Each must be calculated separately

Forest Reserve Funds—25% of funds received by a county from the United States government from rentals of forest reserve lands are apportioned among the various districts in the county according to scholastic population.

Full-Time Equivalent (FTE)—The ratio of time expended in a part-time position to that of a full-time position.

Gann Limit—A limit on the appropriation of tax revenues of all levels of California government—the state, cities, counties, school agencies, and special districts imposed by Proposition 4, an initiative passed in November 1979 (reference Article XIII B of the California Constitution). Using 1978–79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase which is currently equal to the annual change in California per-capita personal income, and (2) the change in population, which for school agencies is the change in ADA. Although officially called “Appropriation Limits,” these limits are commonly called “Gann Limits” after Paul Gann, the author of Proposition 4.

Grade Span Adjustments (GSA)—Added to the base grants in the LCFF calculation. There is a 10.4% GSA for reduced class sizes in grades TK–3 and a 2.6% GSA for career technical education (CTE) that applies to grades 9 K–12.

Hold Harmless—A formula providing a guarantee of no loss in funding for an agency when a change in law or data would otherwise require a loss in funding.

Implicit Price Deflator—See *Cost-of-Living Adjustment*.

Individuals with Disabilities Education Act of 2004 (Formerly PL94-142)—States must develop and implement policies that assure a free appropriate public education to all children with disabilities. The state plans must be consistent with the federal statute, Title 20 United States Code Section 1400 et seq.

Learning Continuity and Attendance Plan—The Learning Continuity and Attendance Plan (Learning Continuity Plan) is a part of the overall 2020–21 State Budget package for K–12 that seeks to address funding stability for schools while providing information at the local educational agency (LEA) level for how student learning continuity will be addressed during the COVID-19 crisis in the 2020–21 school year.

Local Control and Accountability Plan (LCAP)—Under the LCFF, districts, COEs, and charter schools are required to create and update a three-year LCAP, which will describe how annual goals will be met and address state and local priorities identified in EC § 52060(d). The State Board of Education (SBE) is required to create evaluation standards to assist with analyzing strengths, weaknesses, areas of improvement, technical assistance, and identify intervention needs.

Local Control Funding Formula (LCFF)—The LCFF, which replaced revenue limits and most categorical programs starting in 2013–14. It is the amount that a district or charter school can collect annually from local property taxes and state aid. It is comprised of a base grant by grade span multiplied per unit of ADA, with grade span adjustments for class-size reduction in grades TK–3 and for CTE at the high school level. Supplemental and concentration grants are added based upon the percentage of the student population that is FRPM eligible, English learners, foster youth unduplicated counts.

Mandate Block Grant (MBG)—In 2012–13, the MBG program was established for LEAs (COEs, school districts, and charter schools [both direct and locally funded]) that elect to participate to receive reimbursement for 49 mandated activities (specified in Government Code Section [GC §] 17581.6[e]). LEAs make an annual choice to receive funds for mandated activities either through the MBG or through the traditional claim reimbursement process, for which reimbursements have been suspended indefinitely. The MBG funds are unrestricted and allocated on a per-ADA rate.

Mandated Costs—School district expenses that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. See Senate Bill 90, 1977, and also Proposition 4, 1979.

Maintenance Factor—See *Proposition 98*.

Miscellaneous Funds—Local revenues received from mineral royalties or bonuses and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to state aid in the LCFF.

Necessary Small School (NSS)—An elementary school with 96 or fewer ADA or high school with 286 or fewer ADA that meets the standards of being “necessary.” See EC § 42280 et seq.

Parcel Tax—A special tax that is a flat amount per parcel and not ad valorem based (i.e., not based on the assessed value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate. See GC § 50079, et al.

Permissive Override Tax—Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a school board to be levied. School agencies are no longer allowed to levy such taxes.

PL81-874—A federal program of “Impact Aid” that provides funds to school agencies that educate children whose families live and/or work on federal property, such as military bases. Also called “PL874.”

Prior Year’s Taxes—Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset state aid in the current year in the LCFF.

Proposition 13—An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Under Proposition 13, the maximum total property tax rate for all government operations—including school agencies, cities, counties, and special districts—is 1% of assessed value and additional property tax levies may only be made for voter-approved debt. Proposition 13 also defined assessed value and required a two-thirds vote to levy any special purpose tax.

Proposition 98—An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of state funding for K–14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any state tax revenues in excess of the state’s Gann Limit; and (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of state aid determined by two formulas, commonly called “Test 1” and “Test 2” unless an alternative formula, known as “Test 3,” applies.

- “Test 1” originally provided that K–14 school agencies shall receive at least 39.5% of state General Fund tax revenues in each year, the same percentage as was appropriated for K–14 school agencies in 1986–87.
- “Test 2” provides that K–14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K–12 ADA and an inflation factor equal to the annual percentage change in per-capita personal income.
- “Test 3” only applies in years in which the annual percentage change in per-capita state General Fund tax revenues plus 1/2% is lower than the “Test 2” inflation factor (i.e., the change in per-

capita personal income), in which case the inflation factor is reduced to the annual percentage change in per capita state General Fund tax revenues plus 1/2%.

One of the provisions of Proposition 98 (as amended by Proposition 111) applies only if the minimum funding level is reduced due either to “Test 3” or the suspension of the minimum funding level by the Legislature and Governor. In such a situation, a “maintenance factor” is initially set equal to the amount of that year’s funding reduction due to “Test 3” or suspension, and this amount grows each year by statewide ADA growth and the “Test 2” inflation factor. In subsequent years when state taxes per-capita grow faster than personal income per capita, this “maintenance factor” is restored by increasing the Proposition 98 minimum funding level until the funding base is fully restored. This restoration process is applied prospectively only, and there is no requirement that the revenue loss in the year or years prior to the maintenance factor being fully restored be made up.

Reserves—Funds set aside in a school agency budget to provide for economic uncertainties, future expenditures, working capital, or other purposes.

Regional Occupational Center or Program (ROC/P)—A vocational educational program for high school students and adults. An ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement, or by a COE for the districts within the county.

Senate Bill (SB) 90—Reference to either:

1. SB 90/1972, which established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district’s 1972–73 state and property tax income by that year’s ADA. This original per-ADA amount became the historical base for all subsequent revenue limit calculations.
2. SB 90/1977, which required that the state reimburse state-imposed mandates on local governments.

SB 813—Reference to SB 813/1983 that provided a series of education “reforms” in funding calculations. Longer day, longer year, mentor teachers, and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

Secured Roll—That portion of the assessed value that is stationary, i.e., land and buildings. See also *Unsecured Roll*. The secured roll averages about 90% of the taxable property in a district.

Serrano Decision—In 1974, the California Superior Court in Los Angeles County ruled in the *Serrano v. Priest* case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the “Equal Protection” clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the

California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier California Superior Court order. After several appeals, in March 1989, all of the plaintiffs in the case agreed to dismiss their legal challenges, thereby settling *Serrano v. Priest* as a legal issue.

State School Fund—Each year the state appropriates money to this fund, which is then used to make state aid payments to school agencies. Section A of the State School Fund is for K–12 education and Section B is for community college education.

Subventions—The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a state subvention.

Sunset—The termination of a categorical program. A schedule is in current law for the Legislature to consider the “sunset” of most state categorical programs. If a program sunsets under this schedule, the funding for the program shall continue for the general purposes of the program, but the specific laws and regulations shall no longer apply.

Supplemental Grant—Created under the LCFF, the supplemental grant (along with the concentration and base grants) replaces previously existing K–12 funding streams. The supplemental grant equals 20% of the adjusted base grant for targeted disadvantaged students (English learners, FRPM recipients, or foster youth unduplicated counts).

Supplemental Roll—An additional property tax assessment for properties that are sold or newly constructed that reflect a higher market value than on their prior lien date. By taxing this increase in assessed value immediately—rather than waiting until the next lien date—additional property taxes are generated.

Test 1/Test 2/Test 3—See *Proposition 98*.

Transitional Kindergarten (TK)—A developmentally appropriate program offered to children (at ages 4 or 5) that are too young to start kindergarten in that year. Essentially, California offers a two-year kindergarten program.

Unsecured Roll—That portion of assessed property that is movable, such as boats, planes, etc.

Waivers—Permission from the SBE—or, in some cases, from the State Superintendent of Public Instruction—to set aside the requirements of an Education Code provision upon the request of a school district. See EC § 33050.

NOTES

[illegible]

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