



Fiscal Year 2023-24
1st Interim Report

Presented to the Board:
December 12, 2023

Section 1:

Report

Tables and Charts

Financial Summary



DATE: December 13, 2023

TO: Board of Trustees, Bellevue Union School District
Michael Kellison, Superintendent

FROM: Chris J. Kim, Chief Business Official

SUBJECT: Fiscal Year 2023/24 1st Interim Report

INTRODUCTION

School Districts are required to file two reports during the fiscal year (interim reports) on the status of the District's financial health. The first interim report is due on December 15th for the period ending October 31st within the fiscal year. The projections included in this First Interim update include budgetary adjustments made through December 1, 2023.

This report takes into account updated revenue and expenditure assumptions inclusive of updates to: Average Daily Attendance and Enrollment, the Local Control Funding Formula, Salaries and Benefits, Revenues and Expenditures, Cash Balances, and District Reserves.

Importantly, this 1st Interim Report does not yet account for the cost of Salary and Benefits increases associated with the District's continued collective bargaining effort, nor does it account for any settlement associated with its current litigation. These substantive fiscal considerations, in addition to adjustments to revenue based on an upcoming Demographic and Enrollment Study, possible reduced cost of living adjustments (COLA) in FY 2024/25 reflecting the Legislative Analyst's Office (LAO)'s fiscal outlook report, and any adjustments associated with the audit of the District's FY 2022/23 financial statements may be reflected in the District's 2nd Interim report in March of 2024.

At this time, a summary of Bellevue Union School District's updated budgetary assumptions at 1st Interim are as follows:

ENROLLMENT & ATTENDANCE PROJECTIONS

Average Daily Attendance (ADA) is a critical metric used to determine school funding. It is employed primarily in the context of K-12 public education and is essential for allocating resources to schools and school districts. ADA serves as the basis for allocating state and sometimes federal funds to school districts. The more students a district has in daily attendance, the more funding it generally receives. This funding helps cover various educational expenses, including teacher salaries, instructional materials, facilities maintenance, and support services.

In California's school funding system, there are two essential terms to understand: "Funded ADA" and "Actual ADA," with the concept of "hold harmless" playing a crucial role in the funding equation during the COVID pandemic. Funded ADA represents the number of students



for whom a school or school district receives funding from the state. It is used as the basis for allocating state funds to schools and districts. This figure is typically calculated based on historical attendance data and is used to determine the initial funding allocation for a school or district in a given fiscal year. Actual ADA, on the other hand, is the real-time count of students who attend school on a daily basis. It is determined by taking attendance records during the school year, providing an accurate reflection of the number of students physically present in classrooms each day.

For the 2023/24 Fiscal Year, the District's total enrollment associated with its original budget for adoption was 1551 students with an associated average daily attendance (ADA) rate of 1411. The corresponding funded ADA due to a "hold harmless" provision increased the ADA to 1454. At 1st Interim, the District's actual and current enrollment, inclusive of students enrolled at the County Office of Education (Special Education Programs) is now projected at 1617 students with an associated ADA of 1470. Due to the increased ADA over the prior year, the "hold harmless" provision no longer applies and the District is subsequently projected to receive funding based on its actual attendance counts.

COST OF LIVING ADJUSTMENTS

The Local Control Funding Formula was prepared using the most recent calculator (v.24.2b) and takes into account the aforementioned updated enrollment and attendance projections, updated cost of living adjustments, and updated property tax revenue projections to determine LCFF revenue projections for the 2023/24 and subsequent two Fiscal Years.

The 2023/24 Budget includes a 8.22% Statutory Cost of Living Adjustment (COLA) adjustment as referenced in the Governor's May Revision of the California State Budget. The COLA for the subsequent two fiscal years are currently being projected at 3.94% in FY 2024/25 and 3.29% in FY 2025/26 as advised by FCMAT and School Services of California (statewide advisory agencies). These COLA projections in the outyears greatly inform the District's Local Control Funding Formula (LCFF) revenue projections.

That said, it must be noted that the California's Legislative Analyst's Office (LAO) unveiled the state's latest budget numbers, "painting a sobering picture for state finances and education funding," and now estimates that the statutory cost-of-living adjustment (COLA) will be 1.27 percent in FY 2024/25. Based on this adjusted COLA, the impact to the District's LCFF Revenue in FY 2024/25 would be a reduction of \$598,691. The will continue to monitor recommendations from the LAO and will update its revenue projections based on the following FCMAT updates as part of its 2nd Interim financial projections in March of 2024.

REVENUE PROJECTIONS

In California school districts, funding sources are typically categorized into two main types: unrestricted and restricted funds. These categories represent different sources of revenue and come with varying degrees of flexibility in how the funds can be used. Unrestricted funds provide school districts with a high degree of flexibility in how they can be used. Districts have broad discretion to allocate these funds to various operational needs, including salaries and benefits, utilities, instructional materials, and other day-to-day expenses. Restricted funds are



earmarked for specific purposes or programs, and school districts must use these funds in accordance with the designated restrictions. The restrictions can be set by federal, state, or local authorities, as well as grant providers. Unrestricted funds are typically channeled into the district's general fund, which is a broad, all-encompassing fund used to cover a wide range of operational expenses. This fund supports the core functions of the school district.

Key budgeted revenue adjustments between the District's Budget for Adoption and its 1st Interim report follows in this section.

ESSER III FUNDS:

1. ESSER funding is part of the federal government's response to the COVID-19 pandemic. Its primary purpose is to help schools and school districts respond to the impact of the pandemic on education and are allocated to school districts based on a formula that considers factors such as the number of students and the level of poverty in the district. School districts have flexibility in how they use ESSER funds, but the funds are generally intended to support a wide range of activities related to the pandemic. This can include improving remote learning capabilities, addressing learning loss, ensuring school safety, and providing resources for mental health support.
2. The District's ESSER III combined entitlement is \$2,655,905 (Resource 3213) and \$670,414 (Resource 3214). The District's Budget for Adoption recognized 50% of this revenue in FY 2023/24 and deferred the other 50% of this revenue into FY 2024/25. The District was advised by the Sonoma County Office of Education following its Unaudited Actuals submission in October 2023, that the CDE currently requires that these funds be expended by September 2024 for expenditures associated with the 2023/24 fiscal year. With that said, 1st Interim Federal (Restricted) revenue now reflects the full entitlement in FY 2023/24 (the current fiscal year), and removes the deferred revenue from FY 2024/25. To be clear, the overall entitlement remains the same and does not constitute an increase in expected total revenue when viewed through a multi-year lens.

Special Education Apportionments:

1. The District's Special Education base apportionment was projected at \$1,024,469 at the District's budget for adoption. This was informed by the most up to date information available from the Sonoma County Office of Education's SELPA. Following P2 (Enrollment) revisions, the base educational apportionment has been increased to \$1,304,914.
 2. The District finalized a multi-year reconciliation and audit of its Medi-Cal reimbursement program, administered through Paradigm Healthcare Services. The resolution of this audit resulted in a retroactive payment to the District in the amount of \$516,235, and is restricted to Medi-Cal reimbursable expenditures only.
 3. Lastly, the District received \$195,000 in Special Education Student Behavioral Health Funding, which is restricted to addressing health equity gaps, inequalities, and disparities in access to behavioral health services.
-



It is important to note that all of the funding associated with the aforementioned revenue increases are restricted and one time in nature, meaning that they come with associated use deadlines. Much of the additional revenue budgeted for as of 1st Interim – over that budgeted for during the District’s Budget for Adoption – is therefore offset by corresponding one time expenditures.

EXPENDITURE PROJECTIONS

Expenditure projections in the FY 2022/23 original budget and following two fiscal years were adjusted for movement on the salary schedules for each employee (Step and Column), negotiated salary and benefits increases, projected increases to statutory and employee health benefits, and inclusion of new positions outlined in the District’s Local Control and Accountability Plan (LCAP). These projected expenditures have been further adjusted as of 1st Interim to reflect actual expenditures as of December 1, 2022 and updated encumbrances for the remainder of the fiscal year. These updates reflect hiring, supplies, and services related to the one-time programmatic funding noted in the above section, and accounts for the staffing associated with the increases in enrollment over the prior academic year.

Certificated Salary expenditures are projected at 1st Interim at \$10,563,604, which reflects a \$133,702 decrease as compared to the prior adopted budget. This reduction is associated with a certificated position (in Special Education) that the District had budgeted for, but due to staffing challenges, needed to pivot to utilizing contracted services. This shift in funding operations is reflected as part of an increase of \$518,996 in Services and Operating Expenditures between 1st Interim and the District’s prior budget for the current fiscal year. Classified Salary expenditures increased by \$220,037 budget to \$5,060,232. Corresponding Benefits projections at 1st Interim increased by \$209,376 to \$6,700,860 accounting for increases in Health and Wellness, and Statutory (CalPERS and CalSTRS) benefits costs.

Additional increases to the District’s Services budget include additional funding for Field Trips out of Expanded Learning Opportunity Funds, and \$315,000 associated with Technology infrastructure (Document Imaging and Retention, Security and Monitoring, and Payroll and Human Resources software).

CONTRIBUTIONS FROM UNRESTRICTED TO RESTRICTED

In summary, the increase in Restricted Revenue allowed for a combined decrease in the District’s contribution to support restricted programs. Specifically, in FY 2023/24 at 1st Interim, the District’s contribution from Unrestricted to Restricted decreased by \$636,618 from \$6,475,016 down to \$5,838,398.

FUND BALANCE AND RESERVES

The 3% unrestricted reserve requirement for California school districts refers to a mandated financial threshold set by the state to ensure fiscal stability and preparedness among school districts. This requirement stipulates that school districts must maintain a minimum reserve equal to 3% of their total budget in unrestricted funds. The primary purpose of this requirement is to safeguard school districts against unexpected



financial challenges, economic downturns, or emergencies. It ensures that districts have adequate financial reserves to address unforeseen circumstances without compromising their ability to provide essential educational services. The 3% reserve is calculated based on the district's total budget, and it specifically pertains to unrestricted funds. Unrestricted funds are those that are not earmarked for specific purposes and offer flexibility in their use. While the 3% reserve is a mandated minimum, districts have the flexibility to maintain higher reserves if they choose to do so. Many districts opt to maintain higher reserve levels to provide additional financial security and support strategic initiatives.

In summary, taking into account the current revenue and expenditure assumptions outlined in the prior sections of this report, the District is currently budgeted at 1st Interim for an unrestricted ending fund balance of \$5,883,905 which equates to a current unrestricted reserve of 15.9%. The District continues to budget for a planned operating deficit in Restricted funds; as of FY 2023/24 1st Interim, this net decrease in its restricted funds is -\$856,315 leading to a projected restricted ending fund balance of \$4,777,244.

As stated in the introduction of this report, at this time, the District's fund balances and reserve estimates do NOT take into account the increased cost of future collective bargaining agreements, including settlement with the Bellevue Education Association (BEA) and the Classified School Employees Association (CSEA), nor does it account for the cost of pending litigation.

CASH PROJECTIONS

As was stated at Budget for Adoption, the District continues to not anticipate any issues with cash flow and meeting its payment obligations in the 2023/24 Budget year. The District's updated Cash Flow projection / schedule is included in the presentation following this narrative report.

CHILD DEVELOPMENT PROGRAM

The Child Development Program in the Bellevue Union School District provides comprehensive early childhood education and care services to young children residing within the district's boundaries. These services encompass its preschool programs designed to support children's developmental needs and prepare them for future educational success. Fund 12 accounts for the State of California Preschool Grant that the District utilizes to reimburse the North Bay Children's Center to provide preschool programs within the District.

At this time, there have been no changes to the District's budget of \$1,911,891 in projected revenue and corresponding expenditures less indirect costs. Revenue and expenditure assumptions will be further updated and revised following the FY 2022/23 Audit which may reflect adjustments to its Fund Balance.

CHILD NUTRITION PROGRAM

The Bellevue Union School District actively participates in the California School Food Child Nutrition Program, a critical initiative ensuring students' access to nutritious meals during the school day. The district utilizes Provision 2 to simplify meal access for eligible students, reducing



administrative complexity and minimizing stigma associated with meal assistance. This program has allowed the district to offer meals to all students at no cost, enhancing accessibility and supporting student nutrition.

Hold harmless provisions have provided financial stability to the Bellevue Union School District, particularly during the challenges brought on by the COVID-19 pandemic. These provisions have helped the district maintain consistent funding levels even when student attendance fluctuated due to the pandemic, ensuring the continuity of essential nutrition programs. Additionally, as part of the statewide COVID-19 response, the district has benefited from increased reimbursement rates, which have been instrumental in supporting its efforts to provide nutritious meals to students during these unique and challenging times. In summary, the Bellevue Union School District's participation in these initiatives underscores its commitment to student nutrition and its ability to adapt to evolving circumstances, including those posed by the pandemic.

Fund 13 accounts for the activities involved in running the District's Child Nutrition program. The accounts have been reviewed and the budgets have been adjusted for FY 2023/24 to account for the District's continued participation in the CDE Provision 2 Program which allows the District to establish claiming percentages and to serve all meals at no charge to our students. In summary, the Child Nutrition program is currently budgeted to claim total revenue of \$1,794,782 in FY 2023/24 against \$1,605,317 in expected expenditures. Revenue and expenditure assumptions will be further updated and revised following the FY 2022/23 Audit which may reflect adjustments to its Fund Balance.

GENERAL OBLIGATION BONDS

School district general obligation (GO) bonds are a type of municipal bond issued by school districts to finance vital capital projects and infrastructure improvements. These bonds are backed by the taxing power of the district and the pledge of local taxpayers. To issue GO bonds, school districts typically require approval through a local voter referendum or election, ensuring that the community's residents support the bond issuance. Once approved, the funds raised from the sale of GO bonds must be used for specific projects and purposes designated by the voters, such as constructing or renovating school facilities, purchasing land or equipment, and investing in technology and transportation infrastructure. GO bonds have fixed terms and are repaid over time through property taxes within the district, providing a stable source of funding for educational development. Currently, the Bellevue Union School District is utilizing funding from Measure C, General Obligation Bond of 2020, Series B.

As of 1st Interim, the District has budgeted for \$6,810,000 in current year expenditures with a projected (Fund 21) ending fund balance of \$53,806. The majority of these expenditures are related to the Kawana Springs Modernization Project.

As was communicated in the District's budget for adoption and unaudited actuals presentations in prior months, the District is currently engaged in securing Series C funding associated with the General Obligation Bond Measure of 2020.

DEVELOPER FEES



Developer Fees, known as School Impact Fees in California, are essential charges levied on developers when they undertake new construction projects within a school district's jurisdiction. These fees are a vital mechanism to address the impacts of burgeoning development on local educational infrastructure. In California, their implementation is guided by state laws like the Mitigation Fee Act and Education Code. The fees are calculated primarily based on the projected number of new students generated by the development and are typically assessed per square foot. For residential developments, this fee aims to ensure that new residents' children have access to quality education without overburdening existing school facilities. The revenue generated from Developer Fees must be exclusively allocated to capital expenditures related to accommodating the expected increase in student population due to the new development. This includes constructing new classrooms, enhancing existing facilities, and procuring necessary educational resources. Public hearings are conducted before imposing or altering these fees to ensure transparency and gather input from various stakeholders. Moreover, stringent accountability measures are enforced, such as maintaining separate accounts and regular reporting, to ensure these funds are judiciously used to benefit the education system. Developer Fees play a pivotal role in maintaining educational standards and equitable access to quality education amid a growing population and evolving infrastructure needs.

Fund 25, the Capital Facilities Fund, accounts for the residential and commercial developer fee revenue that the District receives from Housing Development activity within its geographic service area. Over the past several years, the District has benefited from substantially increased housing development leading to a subsequent increase in developer fee revenue received. These increases have occurred in conjunction with the District's successful General Obligation Bond campaigns which in turn has resulted in a stepped increase in the Fund Balance due to under-utilization. Although it remains to be seen as to whether the building trend will continue into subsequent years, the District remains hopeful that the additional residential square footage in its service area will result in "downstream" increases to student enrollment into the future.

As of 1st Interim, the District has a fund balance of \$3,387,123 in Fund 25 associated with the collection of Developer Fees. An accounting of Revenue and Expenditures in Fund 25 for the prior Fiscal Year (FY 2022/23) is being presented in conjunction with this 1st Interim Report.

CONCLUSION

In conclusion, the 1st Interim Report for Bellevue Union School District presents its current financial status, covering various aspects like enrollment projections, cost of living adjustments, revenue and expenditure changes, and fund balance. The report currently reflects a balanced budget in FY 2023/24 with a minor increase to the District's projected unrestricted reserve and a planned decrease to its restricted fund balance. However, it's crucial to recognize the potential challenges ahead. The current estimates do not include the upcoming costs related to collective bargaining agreements (salary and benefits settlements with BEA and CSEA), the financial implications of litigation related settlements, and the possible reduced cost of living adjustments (COLA) in FY 2024/25 reflecting the Legislative Analyst's Office (LAO)'s fiscal outlook for California's overall budget. As the district seeks continued financial prudence, the upcoming 2nd Interim Report in March 2024 is expected to provide a more nuanced view, possibly reflecting adjustments based on these evolving fiscal dynamics.

Fiscal Year 2023-24

1st Interim Budget Updates

Chris J. Kim, Ed.D, MBA

Chief Business Official

ckim@busd.org

BELLEVUE UNION SCHOOL DISTRICT

Subsequent Year Budget & LCAP

In June of the Prior Fiscal Year Develop the Budget for the Following Fiscal Year

2nd Interim

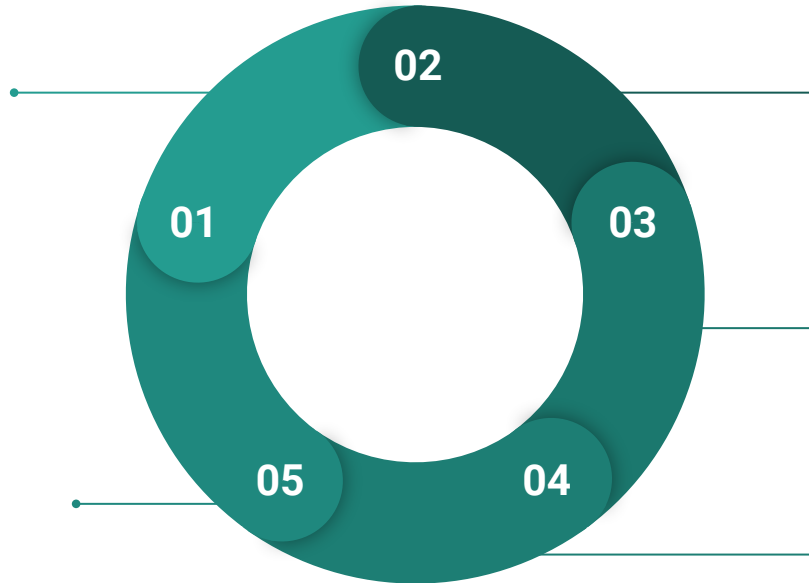
In March of the Current Fiscal Year, update Budget Assumptions (enrollment & ADA, Revenue, Expenditures).

Governor's Budget Proposal

Proposed 2023-24 California Budget in January

Audit

In January of the Current Fiscal Year, book Audit Adjustments. NOTE: This updates Beginning Fund Balances in CY.



45 Day Budget Revision

In August of the Current Fiscal Year, Update the Budget based on State Revenue Adjustments. FY 2022/23 Included an additional LCAP Revision.

Prior Year Unaudited Actuals

In September of the Current Fiscal Year, close the Financial Books for the Prior Fiscal Year. NOTE: This updates Beginning Fund Balances in the Current Fiscal Year.

1st Interim

In December of the Current Fiscal Year, update Budget Assumptions (enrollment & ADA, Revenue, Expenditures).

BELLEVUE UNION SCHOOL DISTRICT

1 Collective Bargaining Agreements

2 Litigation Settlement

Substantive Financial Considerations NOT Included in 1st Interim

BELLEVUE UNION SCHOOL DISTRICT

TOPICS:

Budget Cycle

Critical Fiscal Considerations

Updated Enrollment and Attendance Projections

Updated Revenue Assumptions

Updated Expenditure Assumptions

Revised Projected Fund Balances

Multi Year Projection

Other Funds

Cashflow

BELLEVUE UNION SCHOOL DISTRICT

	<i>Audited Actual</i>	<i>Audited Actual</i>	<i>Audited Actual</i>	<i>P2 Certified</i>	BUDGET	1st Interim
Bellevue Union SD	2019/20	2020/21	2021/22	2022/23	2023/24	2023/24
Enrollment (w/COE) *	1,628	1,556	1,487	1,551	1,551	1,617
Actual ADA	1,548	1,548	1,316	1,411	1,411	1,470
Funded ADA	1,557	1,548	1,534	1,495	1,454	1,470

* Total Enrollment includes students enrolled through the County Office of Education, but excludes non ADA generating TK Students at Census Day.

BELLEVUE UNION SCHOOL DISTRICT

REVENUE	Unrestricted	Restricted	Combined
LCFF	\$22,372,217	\$383,328	\$22,755,545
Federal	\$0	\$5,042,730	\$5,042,730
State	\$760,524	\$5,003,453	\$5,763,977
Local	\$345,000	\$2,182,612	\$2,527,612
Total	\$23,477,741	\$12,612,123	\$36,089,864
	65%	35%	100%

Key Budget Revisions Following 45 Day Revise & Unaudited Actuals

Restricted: ESSER III + **\$1,495,047** over Budget for Adoption. *(Note FY25 to FY24)*

Restricted: UPK Grant + **\$49,315**

Restricted: Medi-Cal, SBHP, Sped. Ed. App. + **\$1,072,945** over Budget for Adoption.

BELLEVUE UNION SCHOOL DISTRICT

Federal Revenue (8100 -8299) Restricted	Resource	Adopted Budget	1st Interim	FY 2024/25	FY 2025/26
All Other Feder,ESSER III	3213	\$1,340,830	\$2,655,905	<--- (Deferred Revenue)	\$0
All Other Feder,ESSER III	3214	\$335,207	\$670,414	<--- (Deferred Revenue)	\$0
Local Revenue (8600-8799) Restricted	Resource	Original Budget	1st Interim	FY 2024/25	FY 2025/26
Special Ed. Apportionment (P2, SCOE)	6500	\$1,024,469	\$1,304,914	\$1,304,914	\$1,304,914
Medi-Cal Reimbursement (Internal Audit)	9010	\$0	\$516,235	\$120,000	\$120,000
Special Ed. Student Behavioral Health	6500	\$0	\$195,000	\$65,000	\$0

BELLEVUE UNION SCHOOL DISTRICT

EXPENDITURES	Unrestricted	Restricted	Combined
Certificated Salaries	\$7,682,394	\$2,881,210	\$10,563,604
Classified Salaries	\$3,294,806	\$1,765,426	\$5,060,232
Benefits	\$4,201,924	\$2,498,936	\$6,700,860
Books and Supplies	\$155,650	\$1,458,495	\$1,614,145
Services & Op. Exp.	\$2,702,186	\$10,297,652	\$12,999,838
Other Outgo	\$7,500	\$0	\$7,500
Indirect Costs	-\$405,117	\$405,117	\$0
Total	\$17,639,343	\$19,306,836	\$36,946,179

Key Budget Revisions Following 45 Day Revise & Unaudited Actuals

Certificated: Decrease by - **\$133,702** (Special Ed. Staffing Budget over to Op. Exp.)

Classified: Increase by + **\$220,037**

Benefits: Increase by + **\$209,376**

Supplies: Increase by **\$58,245**

Services: Increase by + **\$518,996**

No Change over Budget for Adoption.

Indirect Costs Recovery Increased by \$26,617 (tied to Restricted Revenue)

BELLEVUE UNION SCHOOL DISTRICT

Services and Other Operating Expenditures	Unrestricted	Adopted Budget	1st Interim	Description
Tech, Operations	0000 / 5840	\$0	\$215,000	Crisp Imaging

Services and Other Operating Expenditures	Restricted	Adopted Budget	1st Interim	Description
Universal Pre-K	6053 / 5899	\$0	\$172,566	TK Related
Tech, Operations	3213 / 5840	\$0	\$100,000	Frontline, Verkada
Field Trips (ELO-P)	2600 / 5833	\$80,000	\$171,950	Prior in Unrestricted

BELLEVUE UNION SCHOOL DISTRICT

NET	Unrestricted	Restricted	Combined
Revenue	\$23,477,741	\$12,612,123	\$36,089,864
Expenditures	-\$17,639,343	-\$19,306,836	-\$36,946,179
Contributions	-\$5,838,398	\$5,838,398	\$0
Net Increase / (Decrease)	\$0	-\$856,315	-\$856,315

Contributions: From Unrestricted to Restricted Decrease by - \$636,618

Net Increase / (Decrease)

BELLEVUE UNION SCHOOL DISTRICT

FUND BALANCE	Unrestricted	Restricted	Combined
Projected Ending	\$5,883,905	\$4,777,244	\$10,661,149
... Restricted Funds	\$0	\$4,777,244	\$4,777,244
... 3% Reserve Min	\$1,108,385	\$0	\$1,108,385
... Additional Reserve	\$4,775,520	\$0	\$4,775,520

Total Unrestricted Reserve % *15.9%*

BELLEVUE UNION SCHOOL DISTRICT

UNRESTRICTED

RESTRICTED

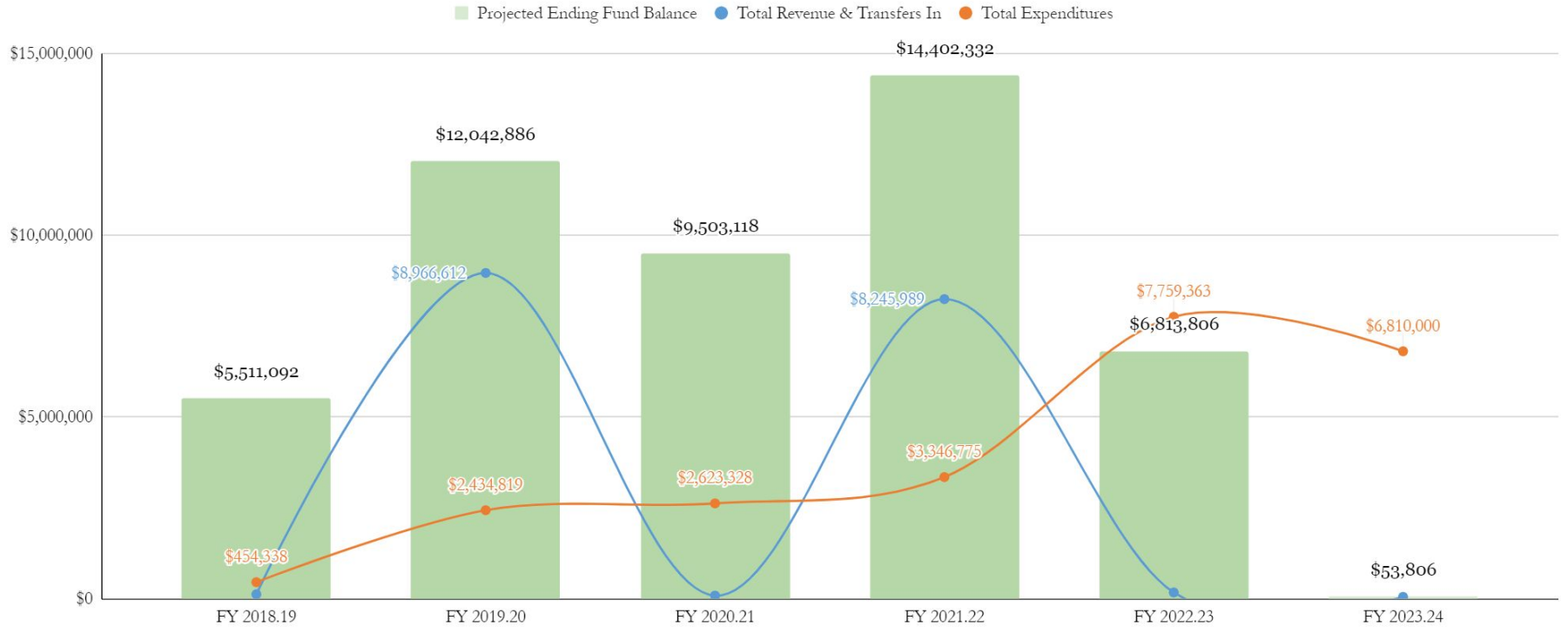
	FY2023/24	FY2024/25	FY2025/26	FY2023/24	FY2024/25	FY2025/26
Revenue	\$23,477,741	\$24,424,890	\$25,221,079	\$12,612,123	\$11,051,461	\$7,839,223
Expenditures	-\$17,639,343	-\$18,155,303	-\$18,960,640	-\$19,306,836	-\$18,019,588	-\$18,063,753
Contributions	-\$5,838,398	-\$6,130,318	-\$6,314,227	\$5,838,398	\$6,130,318	\$6,314,227
Net Increase / (Decrease)	\$0	\$139,269	-\$53,788	-\$856,315	-\$837,809	-\$3,910,303
<i>Estimated Ending Fund Balance</i>	\$5,883,905	\$6,023,174	\$5,969,386	\$4,777,243	\$3,939,434	\$29,131
<i>Estimated Unrestricted Reserve % at 1st Interim</i>	15.9%	16.7%	16.1%			

BELLEVUE UNION SCHOOL DISTRICT

	FUND 12, Child Development	FUND 13, Child Nutrition
Beginning Balance	\$37,733	\$974,526
Revenue		
State	\$1,911,891	\$1,050,000
Federal	\$0	\$540,000
Grants	\$0	\$192,282
Interest	\$0	\$12,500
Total Revenue	\$1,911,891	\$1,794,782
Expenditures		
Salaries	\$0	\$404,568
Benefits	\$0	\$158,849
Supplies	\$0	\$711,400
Services	\$1,778,823	\$330,500
Indirects	\$133,068	\$0
Total Expenditures	\$1,911,891	\$1,605,317
Projected Balance	\$37,733	\$1,163,991

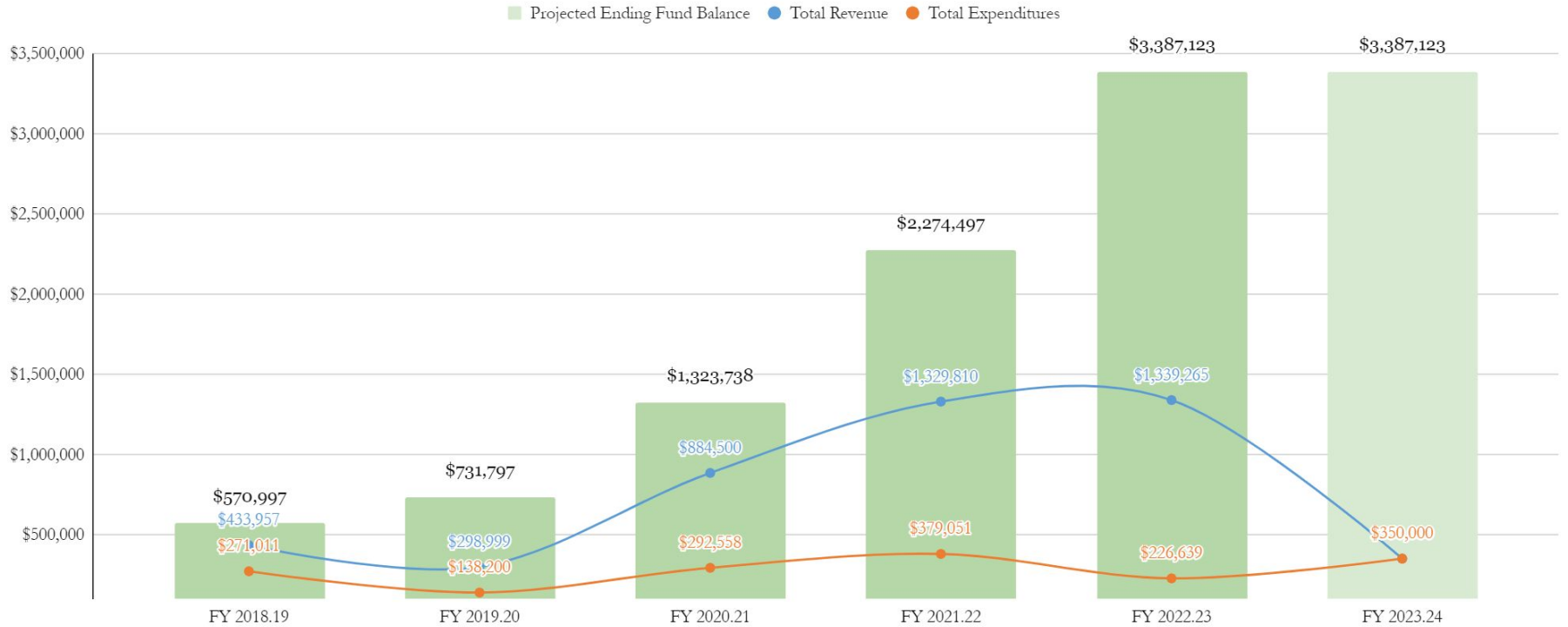
* Fund 12: \$458,875 in One Time AB185 and AB110 Supplemental Rate Allocation Revenue Received. Not Recognized pending discussion with NBCC.

BELLEVUE UNION SCHOOL DISTRICT



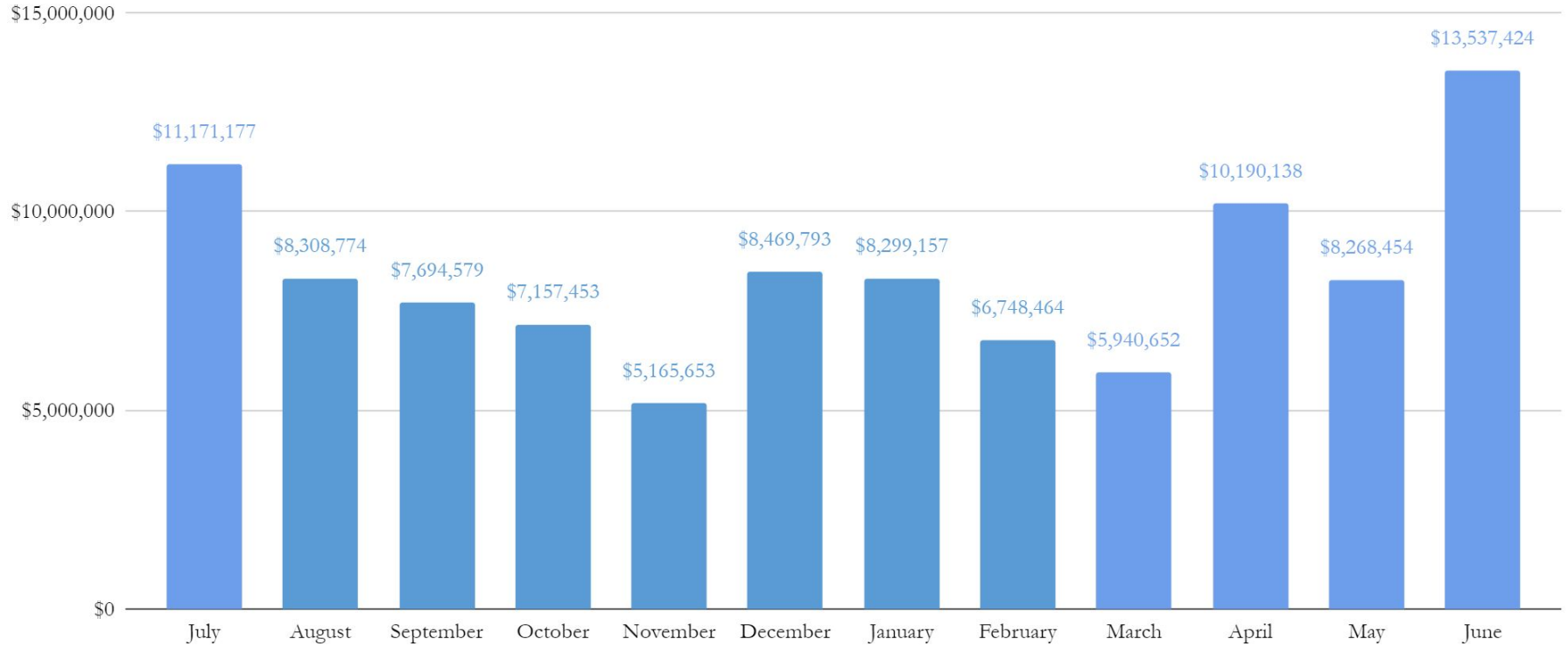
Fund 21: Facilities Bond

BELLEVUE UNION SCHOOL DISTRICT



Fund 25: Developer Fees

BELLEVUE UNION SCHOOL DISTRICT



Cash Flow

BELLEVUE UNION SCHOOL DISTRICT

-
- 1 Collective Bargaining Agreements
 - 2 Litigation Settlement
 - 3 Demographic Study (Enrollment)
 - 4 Audit Adjustments
 - 5 State Budget + COLA

Additional Fiscal Considerations

		Fund 01	Fund 01		Fund 01	Fund 12	Fund 13	Fund 21	Fund 25	All Funds
		General Fund (Unrestricted)	General Fund (Restricted)	=	General Fund (COMBINED)	Child Development	Food Service	Bond Fund	Developer Fee Fund	
Beginning Balance (7/1)		\$5,883,905	\$5,633,559	=	\$11,517,464	\$37,733	\$974,526	\$6,813,806	\$3,387,122	\$22,730,650
A Income										
LCFF	8010-8099	\$22,372,217	\$383,328		\$22,755,545	\$0	\$0	\$0	\$0	\$22,755,545
Federal	8100-8299	\$0	\$5,042,730		\$5,042,730	\$0	\$1,148,314	\$0	\$0	\$6,191,044
State	8300-8599	\$760,524	\$5,003,453		\$5,763,977	\$1,911,891	\$633,968	\$0	\$0	\$8,309,836
Local	8600-8799	\$345,000	\$2,182,612		\$2,527,612	\$0	\$12,500	\$50,000	\$350,000	\$2,940,112
Total Income		\$23,477,741	\$12,612,123	=	\$36,089,864	\$1,911,891	\$1,794,782	\$50,000	\$350,000	\$40,196,537
B Expenditures										
Certificated Salaries	1000-1999	\$7,682,394	\$2,881,210		\$10,563,604	\$0	\$404,568	\$0	\$0	\$10,968,172
Classified Salaries	2000-2999	\$3,294,806	\$1,765,426		\$5,060,232	\$0	\$158,849	\$0	\$0	\$5,219,081
Employee Benefits	3000-3999	\$4,201,924	\$2,498,936		\$6,700,860	\$0	\$711,400	\$0	\$0	\$7,412,260
Books and Supplies	4000-4999	\$155,650	\$1,458,495		\$1,614,145	\$0	\$330,500	\$0	\$0	\$1,944,645
Services and Expenditures	5000-5999	\$2,702,186	\$10,297,652		\$12,999,838	\$1,911,891	\$0	\$0	\$185,000	\$15,096,729
Capital Outlay	6000-6999	\$0	\$0		\$0	\$0	\$0	\$6,810,000	\$50,000	\$6,860,000
Other Outgo	7100-7499	\$7,500	\$0		\$7,500	\$0	\$0	\$0	\$115,000	\$122,500
Trf of Indirect Costs	7300-7399	-\$405,117	\$405,117		\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures		\$17,639,343	\$19,306,836	=	\$36,946,179	\$1,911,891	\$1,605,317	\$6,810,000	\$350,000	\$47,623,387
C Excess/Deficiency		\$5,838,398	-\$6,694,713		-\$856,315	\$0	\$189,465	-\$6,760,000	\$0	-\$7,426,850
D Other Financing Sources / Uses										
Interfund Transfers										
In		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Out		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0

Other Sources/Uses									
Sources	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Uses	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Contributions	-\$5,838,398	\$5,838,398		\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources / Uses	-\$5,838,398	\$5,838,398		\$0	\$0	\$0	\$0	\$0	\$0
E Net Increase/Decrease in Fund Balance	\$0	-\$856,315	=	-\$856,315	\$0	\$189,465	-\$6,760,000	\$0	-\$7,426,850
F Ending Fund Balance	\$5,883,905	\$4,777,243	=	\$10,661,148	\$37,733	\$1,163,991	\$53,806	\$3,387,122	\$15,303,800
Components of Ending Fund Balance									
Restricted	\$0	\$4,777,243		\$4,777,243	\$37,733	\$1,163,991	\$53,806	\$3,387,122	\$9,419,895
Committed	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Assigned	\$0	\$0		\$0	\$0	-\$10	\$0	\$0	-\$10
Reserve for Economic Uncertainty (3%)	\$1,108,385	\$0		\$1,108,385	\$0	\$0	\$0	\$0	\$1,108,385
Unassigned/Unappropriated	\$4,775,520	\$0		\$4,775,520	\$0	\$10	\$0	\$0	\$4,775,529

*** Unassigned / Unappropriated Balance of \$10 (Rounded) in Fund 13 will be reconciled as part of year end Close Activities.

Section 2:

Certifications

Average Daily Attendance

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: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 12, 2023 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Chris J. Kim Telephone: 707-542-5197
Title: Chief Business Official E-mail: ckim@busd.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

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,435.11	1,454.85	1,454.85	1,454.85	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,435.11	1,454.85	1,454.85	1,454.85	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	13.79	12.42	12.42	12.42	0.00	0.0%
c. Special Education-NPS/LCI	4.85	3.08	3.08	3.08	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
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)	18.64	15.50	15.50	15.50	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,453.75	1,470.35	1,470.35	1,470.35	0.00	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	0.00	0.00	0.00	0.00	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA					0.00	
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Section 3:

General Fund

Child Development Fund

Cafeteria Fund

Building Fund

Capital Facilities Fund

Description	Resource Codes	Object Codes	Original Budget (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	22,148,652.00	22,396,677.00	3,805,880.42	22,372,217.00	(24,460.00)	-0.1%
2) Federal Revenue		8100-8299	100,000.00	100,000.00	0.00	0.00	(100,000.00)	-100.0%
3) Other State Revenue		8300-8599	755,518.00	755,518.00	190,042.59	760,524.00	5,006.00	0.7%
4) Other Local Revenue		8600-8799	272,500.00	272,500.00	120,986.85	345,000.00	72,500.00	26.6%
5) TOTAL, REVENUES			23,276,670.00	23,524,695.00	4,116,909.86	23,477,741.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,683,503.00	7,829,465.00	2,160,223.70	7,682,393.81	147,071.19	1.9%
2) Classified Salaries		2000-2999	3,074,471.00	3,149,471.00	984,747.96	3,294,806.19	(145,335.19)	-4.6%
3) Employee Benefits		3000-3999	4,097,414.00	4,097,414.00	1,181,478.47	4,201,924.06	(104,510.06)	-2.6%
4) Books and Supplies		4000-4999	215,000.00	207,500.00	96,055.92	155,650.00	51,850.00	25.0%
5) Services and Other Operating Expenditures		5000-5999	2,650,266.00	2,813,704.00	912,532.17	2,702,185.90	111,518.10	4.0%
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	7,500.00	7,500.00	0.00	7,500.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(378,500.00)	(378,500.00)	0.00	(405,117.00)	26,617.00	-7.0%
9) TOTAL, EXPENDITURES			17,349,654.00	17,726,554.00	5,335,038.22	17,639,342.96		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,927,016.00	5,798,141.00	(1,218,128.36)	5,838,398.04		
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	(5,927,016.00)	(6,475,016.00)	0.00	(5,838,398.04)	636,617.96	-9.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,927,016.00)	(6,475,016.00)	0.00	(5,838,398.04)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(676,875.00)	(1,218,128.36)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,050,020.00	5,883,906.00		5,883,905.02	(.98)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,050,020.00	5,883,906.00		5,883,905.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,050,020.00	5,883,906.00		5,883,905.02		
2) Ending Balance, June 30 (E + F1e)			5,050,020.00	5,207,031.00		5,883,905.02		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	32,288.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,017,732.00	5,207,031.00		5,883,905.02		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	12,023,374.00	12,192,361.00	3,594,054.00	12,065,401.00	(126,960.00)	-1.0%
Education Protection Account State Aid - Current Year		8012	290,750.00	369,788.00	74,759.00	294,071.00	(75,717.00)	-20.5%
State Aid - Prior Years		8019	0.00	0.00	76,015.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	42,253.00	42,253.00	0.00	42,940.00	687.00	1.6%
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	8,094,350.00	8,094,350.00	1,541.01	8,466,829.00	372,479.00	4.6%
Unsecured Roll Taxes		8042	264,582.00	264,582.00	0.00	263,061.00	(1,521.00)	-0.6%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	310,100.00	310,100.00	59,511.41	340,700.00	30,600.00	9.9%
Education Revenue Augmentation Fund (ERAF)		8045	726,947.00	726,947.00	0.00	772,215.00	45,268.00	6.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	396,296.00	396,296.00	0.00	127,000.00	(269,296.00)	-68.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			22,148,652.00	22,396,677.00	3,805,880.42	22,372,217.00	(24,460.00)	-0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			22,148,652.00	22,396,677.00	3,805,880.42	22,372,217.00	(24,460.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	100,000.00	100,000.00	0.00	0.00	(100,000.00)	-100.0%
TOTAL, FEDERAL REVENUE			100,000.00	100,000.00	0.00	0.00	(100,000.00)	-100.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	45,528.00	45,528.00	0.00	45,528.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	223,000.00	223,000.00	52,282.59	223,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	486,990.00	486,990.00	137,760.00	491,996.00	5,006.00	1.0%
TOTAL, OTHER STATE REVENUE			755,518.00	755,518.00	190,042.59	760,524.00	5,006.00	0.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	87,500.00	87,500.00	88,216.01	160,000.00	72,500.00	82.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	185,000.00	185,000.00	32,770.84	185,000.00	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						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			272,500.00	272,500.00	120,986.85	345,000.00	72,500.00	26.6%
TOTAL, REVENUES			23,276,670.00	23,524,695.00	4,116,909.86	23,477,741.00	(46,954.00)	-0.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	6,196,289.00	6,342,251.00	1,694,857.06	6,222,737.65	119,513.35	1.9%
Certificated Pupil Support Salaries		1200	378,313.00	378,313.00	95,734.36	350,759.32	27,553.68	7.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,108,901.00	1,108,901.00	369,632.28	1,108,896.84	4.16	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,683,503.00	7,829,465.00	2,160,223.70	7,682,393.81	147,071.19	1.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	743,994.00	818,994.00	264,603.48	881,371.58	(62,377.58)	-7.6%
Classified Support Salaries		2200	588,038.00	588,038.00	178,074.39	603,743.04	(15,705.04)	-2.7%
Classified Supervisors' and Administrators' Salaries		2300	319,097.00	319,097.00	106,365.04	319,096.04	.96	0.0%
Clerical, Technical and Office Salaries		2400	835,854.00	835,854.00	254,582.25	836,703.77	(849.77)	-0.1%
Other Classified Salaries		2900	587,488.00	587,488.00	181,122.80	653,891.76	(66,403.76)	-11.3%
TOTAL, CLASSIFIED SALARIES			3,074,471.00	3,149,471.00	984,747.96	3,294,806.19	(145,335.19)	-4.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,466,404.00	1,466,404.00	407,140.21	1,466,434.11	(30.11)	0.0%
PERS		3201-3202	785,412.00	785,412.00	255,087.14	852,721.14	(67,309.14)	-8.6%
OASDI/Medicare/Alternative		3301-3302	336,274.00	336,274.00	104,652.36	350,837.11	(14,563.11)	-4.3%
Health and Welfare Benefits		3401-3402	1,359,233.00	1,359,233.00	371,329.57	1,378,343.39	(19,110.39)	-1.4%
Unemployment Insurance		3501-3502	5,989.00	5,989.00	1,550.17	6,065.48	(76.48)	-1.3%
Workers' Compensation		3601-3602	144,102.00	144,102.00	41,719.02	147,522.83	(3,420.83)	-2.4%
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			4,097,414.00	4,097,414.00	1,181,478.47	4,201,924.06	(104,510.06)	-2.6%
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	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	215,000.00	207,500.00	96,667.24	155,650.00	51,850.00	25.0%
Noncapitalized Equipment		4400	0.00	0.00	(611.32)	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			215,000.00	207,500.00	96,055.92	155,650.00	51,850.00	25.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	715,000.00	715,000.00	478,768.82	715,000.00	0.00	0.0%
Travel and Conferences		5200	80,500.00	80,500.00	26,335.32	80,500.00	0.00	0.0%
Dues and Memberships		5300	17,500.00	17,500.00	0.00	17,500.00	0.00	0.0%
Insurance		5400-5450	271,850.00	271,850.00	0.00	271,850.00	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	15,000.00	15,000.00	(6,846.58)	15,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,442,666.00	1,606,104.00	451,268.95	1,544,585.90	61,518.10	3.8%
Communications		5900	107,750.00	107,750.00	(36,994.34)	57,750.00	50,000.00	46.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,650,266.00	2,813,704.00	912,532.17	2,702,185.90	111,518.10	4.0%
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)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
		7141	0.00	0.00	0.00	0.00	0.00	0.0%
		7142	7,500.00	7,500.00	0.00	7,500.00	0.00	0.0%
		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
		7211	0.00	0.00	0.00	0.00	0.00	0.0%
		7212	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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)			7,500.00	7,500.00	0.00	7,500.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(378,500.00)	(378,500.00)	0.00	(405,117.00)	26,617.00	-7.0%
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			(378,500.00)	(378,500.00)	0.00	(405,117.00)	26,617.00	-7.0%
TOTAL, EXPENDITURES			17,349,654.00	17,726,554.00	5,335,038.22	17,639,342.96	87,211.04	0.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

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)
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	(5,927,016.00)	(6,475,016.00)	0.00	(5,838,398.04)	636,617.96	-9.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,927,016.00)	(6,475,016.00)	0.00	(5,838,398.04)	636,617.96	-9.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,927,016.00)	(6,475,016.00)	0.00	(5,838,398.04)	636,617.96	-9.8%

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	369,471.00	369,471.00	0.00	383,328.00	13,857.00	3.8%
2) Federal Revenue		8100-8299	3,437,606.00	3,447,683.00	544,490.65	5,042,730.00	1,595,047.00	46.3%
3) Other State Revenue		8300-8599	4,764,998.00	4,959,144.00	1,738,664.16	5,003,453.00	44,309.00	0.9%
4) Other Local Revenue		8600-8799	1,182,167.00	1,182,167.00	629,228.00	2,182,612.00	1,000,445.00	84.6%
5) TOTAL, REVENUES			9,754,242.00	9,958,465.00	2,912,382.81	12,612,123.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,846,724.00	2,867,841.00	894,707.44	2,881,210.00	(13,369.00)	-0.5%
2) Classified Salaries		2000-2999	1,458,258.00	1,690,724.00	589,209.15	1,765,426.18	(74,702.18)	-4.4%
3) Employee Benefits		3000-3999	2,421,070.00	2,394,070.00	508,355.91	2,498,936.23	(104,866.23)	-4.4%
4) Books and Supplies		4000-4999	1,485,470.00	1,348,400.00	395,887.21	1,458,494.76	(110,094.76)	-8.2%
5) Services and Other Operating Expenditures		5000-5999	8,843,129.00	9,677,138.00	1,363,024.69	10,297,652.15	(620,514.15)	-6.4%
6) Capital Outlay		6000-6999	0.00	0.00	(10,232.89)	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	378,500.00	378,500.00	0.00	405,117.00	(26,617.00)	-7.0%
9) TOTAL, EXPENDITURES			17,433,151.00	18,356,673.00	3,740,951.51	19,306,836.32		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,678,909.00)	(8,398,208.00)	(828,568.70)	(6,694,713.32)		
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	5,927,016.00	6,475,016.00	0.00	5,838,398.04	(636,617.96)	-9.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,927,016.00	6,475,016.00	0.00	5,838,398.04		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,751,893.00)	(1,923,192.00)	(828,568.70)	(856,315.28)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,072,023.00	5,633,565.00		5,633,558.75	(6.25)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,072,023.00	5,633,565.00		5,633,558.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,072,023.00	5,633,565.00		5,633,558.75		
2) Ending Balance, June 30 (E + F1e)			4,320,130.00	3,710,373.00		4,777,243.47		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,320,130.00	3,710,373.00		4,777,243.47		
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	369,471.00	369,471.00	0.00	383,328.00	13,857.00	3.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			369,471.00	369,471.00	0.00	383,328.00	13,857.00	3.8%
FEDERAL REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	467,432.00	467,432.00	0.00	393,573.00	(73,859.00)	-15.8%
Special Education Discretionary Grants		8182	156,309.00	156,309.00	121,812.00	156,309.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	420,445.00	421,222.00	0.00	421,222.00	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	60,575.00	74,801.00	0.00	74,801.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	23,384.00	17,287.00	0.00	17,287.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	108,337.00	113,570.00	113,380.00	113,570.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	36,446.00	32,384.00	0.00	32,384.00	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	2,164,678.00	2,164,678.00	309,298.65	3,833,584.00	1,668,906.00	77.1%
TOTAL, FEDERAL REVENUE			3,437,606.00	3,447,683.00	544,490.65	5,042,730.00	1,595,047.00	46.3%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	77,000.00	77,000.00	56,233.60	77,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	612,891.00	612,891.00	0.00	612,891.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,075,107.00	4,269,253.00	1,682,430.56	4,313,562.00	44,309.00	1.0%
TOTAL, OTHER STATE REVENUE			4,764,998.00	4,959,144.00	1,738,664.16	5,003,453.00	44,309.00	0.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	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	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

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 Local Revenue		8699	7,698.00	7,698.00	112,031.00	727,698.00	720,000.00	9,353.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,024,469.00	1,024,469.00	517,197.00	1,304,914.00	280,445.00	27.4%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,182,167.00	1,182,167.00	629,228.00	2,182,612.00	1,000,445.00	84.6%
TOTAL, REVENUES			9,754,242.00	9,958,465.00	2,912,382.81	12,612,123.00	2,653,658.00	26.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,405,264.00	1,536,381.00	521,257.98	1,562,378.00	(25,997.00)	-1.7%
Certificated Pupil Support Salaries		1200	688,416.00	578,416.00	154,307.49	565,788.00	12,628.00	2.2%
Certificated Supervisors' and Administrators' Salaries		1300	753,044.00	753,044.00	219,141.97	753,044.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,846,724.00	2,867,841.00	894,707.44	2,881,210.00	(13,369.00)	-0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,062,810.00	1,265,276.00	426,958.50	1,339,243.18	(73,967.18)	-5.8%
Classified Support Salaries		2200	176,745.00	196,745.00	79,300.35	197,331.00	(586.00)	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	125,390.00	125,390.00	41,796.36	125,390.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	93,313.00	103,313.00	41,153.94	103,462.00	(149.00)	-0.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,458,258.00	1,690,724.00	589,209.15	1,765,426.18	(74,702.18)	-4.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,321,394.00	1,257,394.00	144,438.93	1,315,372.54	(57,978.54)	-4.6%
PERS		3201-3202	404,215.00	475,215.00	168,598.96	486,639.96	(11,424.96)	-2.4%
OASDI/Medicare/Alternative		3301-3302	150,429.00	164,429.00	60,924.86	182,941.60	(18,512.60)	-11.3%
Health and Welfare Benefits		3401-3402	489,713.00	441,713.00	114,785.17	452,349.18	(10,636.18)	-2.4%
Unemployment Insurance		3501-3502	2,031.00	2,031.00	698.15	2,175.56	(144.56)	-7.1%
Workers' Compensation		3601-3602	53,288.00	53,288.00	18,909.84	59,457.39	(6,169.39)	-11.6%
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			2,421,070.00	2,394,070.00	508,355.91	2,498,936.23	(104,866.23)	-4.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	12,000.00	21,750.00	11,270.16	21,750.00	0.00	0.0%
Materials and Supplies		4300	1,393,470.00	1,246,650.00	356,205.28	1,356,744.76	(110,094.76)	-8.8%
Noncapitalized Equipment		4400	80,000.00	80,000.00	28,411.77	80,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,485,470.00	1,348,400.00	395,887.21	1,458,494.76	(110,094.76)	-8.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,221,000.00	4,814,565.00	485,281.35	4,746,030.00	68,535.00	1.4%
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	207,000.00	207,000.00	30,908.31	253,500.00	(46,500.00)	-22.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,250.00	18,250.00	(2,719.46)	18,250.00	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	4,396,879.00	4,637,323.00	849,554.49	5,279,872.15	(642,549.15)	-13.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,843,129.00	9,677,138.00	1,363,024.69	10,297,652.15	(620,514.15)	-6.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	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	(10,232.89)	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	(10,232.89)	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	378,500.00	378,500.00	0.00	405,117.00	(26,617.00)	-7.0%
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			378,500.00	378,500.00	0.00	405,117.00	(26,617.00)	-7.0%
TOTAL, EXPENDITURES			17,433,151.00	18,356,673.00	3,740,951.51	19,306,836.32	(950,163.32)	-5.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	5,927,016.00	6,475,016.00	0.00	5,838,398.04	(636,617.96)	-9.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			5,927,016.00	6,475,016.00	0.00	5,838,398.04	(636,617.96)	-9.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,927,016.00	6,475,016.00	0.00	5,838,398.04	636,617.96	9.8%

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	22,518,123.00	22,766,148.00	3,805,880.42	22,755,545.00	(10,603.00)	0.0%
2) Federal Revenue		8100-8299	3,537,606.00	3,547,683.00	544,490.65	5,042,730.00	1,495,047.00	42.1%
3) Other State Revenue		8300-8599	5,520,516.00	5,714,662.00	1,928,706.75	5,763,977.00	49,315.00	0.9%
4) Other Local Revenue		8600-8799	1,454,667.00	1,454,667.00	750,214.85	2,527,612.00	1,072,945.00	73.8%
5) TOTAL, REVENUES			33,030,912.00	33,483,160.00	7,029,292.67	36,089,864.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,530,227.00	10,697,306.00	3,054,931.14	10,563,603.81	133,702.19	1.2%
2) Classified Salaries		2000-2999	4,532,729.00	4,840,195.00	1,573,957.11	5,060,232.37	(220,037.37)	-4.5%
3) Employee Benefits		3000-3999	6,518,484.00	6,491,484.00	1,689,834.38	6,700,860.29	(209,376.29)	-3.2%
4) Books and Supplies		4000-4999	1,700,470.00	1,555,900.00	491,943.13	1,614,144.76	(58,244.76)	-3.7%
5) Services and Other Operating Expenditures		5000-5999	11,493,395.00	12,490,842.00	2,275,556.86	12,999,838.05	(508,996.05)	-4.1%
6) Capital Outlay		6000-6999	0.00	0.00	(10,232.89)	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,500.00	7,500.00	0.00	7,500.00	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			34,782,805.00	36,083,227.00	9,075,989.73	36,946,179.28		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,751,893.00)	(2,600,067.00)	(2,046,697.06)	(856,315.28)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,751,893.00)	(2,600,067.00)	(2,046,697.06)	(856,315.28)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,122,043.00	11,517,471.00		11,517,463.77	(7.23)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,122,043.00	11,517,471.00		11,517,463.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,122,043.00	11,517,471.00		11,517,463.77		
2) Ending Balance, June 30 (E + F1e)			9,370,150.00	8,917,404.00		10,661,148.49		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,320,130.00	3,710,373.00		4,777,243.47		
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	32,288.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,017,732.00	5,207,031.00		5,883,905.02		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	12,023,374.00	12,192,361.00	3,594,054.00	12,065,401.00	(126,960.00)	-1.0%
Education Protection Account State Aid - Current Year		8012	290,750.00	369,788.00	74,759.00	294,071.00	(75,717.00)	-20.5%
State Aid - Prior Years		8019	0.00	0.00	76,015.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	42,253.00	42,253.00	0.00	42,940.00	687.00	1.6%
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	8,094,350.00	8,094,350.00	1,541.01	8,466,829.00	372,479.00	4.6%
Unsecured Roll Taxes		8042	264,582.00	264,582.00	0.00	263,061.00	(1,521.00)	-0.6%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	310,100.00	310,100.00	59,511.41	340,700.00	30,600.00	9.9%
Education Revenue Augmentation Fund (ERAF)		8045	726,947.00	726,947.00	0.00	772,215.00	45,268.00	6.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	396,296.00	396,296.00	0.00	127,000.00	(269,296.00)	-68.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			22,148,652.00	22,396,677.00	3,805,880.42	22,372,217.00	(24,460.00)	-0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	369,471.00	369,471.00	0.00	383,328.00	13,857.00	3.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			22,518,123.00	22,766,148.00	3,805,880.42	22,755,545.00	(10,603.00)	0.0%
FEDERAL REVENUE								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	467,432.00	467,432.00	0.00	393,573.00	(73,859.00)	-15.8%
Special Education Discretionary Grants		8182	156,309.00	156,309.00	121,812.00	156,309.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	420,445.00	421,222.00	0.00	421,222.00	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	60,575.00	74,801.00	0.00	74,801.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	23,384.00	17,287.00	0.00	17,287.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	108,337.00	113,570.00	113,380.00	113,570.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	36,446.00	32,384.00	0.00	32,384.00	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	2,264,678.00	2,264,678.00	309,298.65	3,833,584.00	1,568,906.00	69.3%
TOTAL, FEDERAL REVENUE			3,537,606.00	3,547,683.00	544,490.65	5,042,730.00	1,495,047.00	42.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	45,528.00	45,528.00	0.00	45,528.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	300,000.00	300,000.00	108,516.19	300,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	612,891.00	612,891.00	0.00	612,891.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,562,097.00	4,756,243.00	1,820,190.56	4,805,558.00	49,315.00	1.0%
TOTAL, OTHER STATE REVENUE			5,520,516.00	5,714,662.00	1,928,706.75	5,763,977.00	49,315.00	0.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	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	87,500.00	87,500.00	88,216.01	160,000.00	72,500.00	82.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

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 Local Revenue		8699	192,698.00	192,698.00	144,801.84	912,698.00	720,000.00	373.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,024,469.00	1,024,469.00	517,197.00	1,304,914.00	280,445.00	27.4%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,454,667.00	1,454,667.00	750,214.85	2,527,612.00	1,072,945.00	73.8%
TOTAL, REVENUES			33,030,912.00	33,483,160.00	7,029,292.67	36,089,864.00	2,606,704.00	7.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,601,553.00	7,878,632.00	2,216,115.04	7,785,115.65	93,516.35	1.2%
Certificated Pupil Support Salaries		1200	1,066,729.00	956,729.00	250,041.85	916,547.32	40,181.68	4.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,861,945.00	1,861,945.00	588,774.25	1,861,940.84	4.16	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,530,227.00	10,697,306.00	3,054,931.14	10,563,603.81	133,702.19	1.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,806,804.00	2,084,270.00	691,561.98	2,220,614.76	(136,344.76)	-6.5%
Classified Support Salaries		2200	764,783.00	784,783.00	257,374.74	801,074.04	(16,291.04)	-2.1%
Classified Supervisors' and Administrators' Salaries		2300	444,487.00	444,487.00	148,161.40	444,486.04	.96	0.0%
Clerical, Technical and Office Salaries		2400	929,167.00	939,167.00	295,736.19	940,165.77	(998.77)	-0.1%
Other Classified Salaries		2900	587,488.00	587,488.00	181,122.80	653,891.76	(66,403.76)	-11.3%
TOTAL, CLASSIFIED SALARIES			4,532,729.00	4,840,195.00	1,573,957.11	5,060,232.37	(220,037.37)	-4.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,787,798.00	2,723,798.00	551,579.14	2,781,806.65	(58,008.65)	-2.1%
PERS		3201-3202	1,189,627.00	1,260,627.00	423,686.10	1,339,361.10	(78,734.10)	-6.2%
OASDI/Medicare/Alternative		3301-3302	486,703.00	500,703.00	165,577.22	533,778.71	(33,075.71)	-6.6%
Health and Welfare Benefits		3401-3402	1,848,946.00	1,800,946.00	486,114.74	1,830,692.57	(29,746.57)	-1.7%
Unemployment Insurance		3501-3502	8,020.00	8,020.00	2,248.32	8,241.04	(221.04)	-2.8%
Workers' Compensation		3601-3602	197,390.00	197,390.00	60,628.86	206,980.22	(9,590.22)	-4.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,518,484.00	6,491,484.00	1,689,834.38	6,700,860.29	(209,376.29)	-3.2%
BOOKS AND SUPPLIES								

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)
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	12,000.00	21,750.00	11,270.16	21,750.00	0.00	0.0%
Materials and Supplies		4300	1,608,470.00	1,454,150.00	452,872.52	1,512,394.76	(58,244.76)	-4.0%
Noncapitalized Equipment		4400	80,000.00	80,000.00	27,800.45	80,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,700,470.00	1,555,900.00	491,943.13	1,614,144.76	(58,244.76)	-3.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,936,000.00	5,529,565.00	964,050.17	5,461,030.00	68,535.00	1.2%
Travel and Conferences		5200	80,500.00	80,500.00	26,335.32	80,500.00	0.00	0.0%
Dues and Memberships		5300	17,500.00	17,500.00	0.00	17,500.00	0.00	0.0%
Insurance		5400-5450	271,850.00	271,850.00	0.00	271,850.00	0.00	0.0%
Operations and Housekeeping Services		5500	207,000.00	207,000.00	30,908.31	253,500.00	(46,500.00)	-22.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	33,250.00	33,250.00	(9,566.04)	33,250.00	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	5,839,545.00	6,243,427.00	1,300,823.44	6,824,458.05	(581,031.05)	-9.3%
Communications		5900	107,750.00	107,750.00	(36,994.34)	57,750.00	50,000.00	46.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,493,395.00	12,490,842.00	2,275,556.86	12,999,838.05	(508,996.05)	-4.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	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	(10,232.89)	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	(10,232.89)	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	7,500.00	7,500.00	0.00	7,500.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,500.00	7,500.00	0.00	7,500.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	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			34,782,805.00	36,083,227.00	9,075,989.73	36,946,179.28	(862,952.28)	-2.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

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)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	773,882.16
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	743,507.04
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	205,250.00
7311	Classified School Employee Professional Development Block Grant	8,984.00
7415	Classified School Employee Summer Assistance Program	25,906.00
7435	Learning Recovery Emergency Block Grant	2,400,750.44
8210	Student Activity Funds	86,695.70
9010	Other Restricted Local	532,268.13
Total, Restricted Balance		4,777,243.47

Description	Resource Codes	Object Codes	Original Budget (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	1,911,891.00	1,911,891.00	835,664.00	1,911,891.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2,120.11	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,911,891.00	1,911,891.00	837,784.11	1,911,891.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,911,891.00	1,911,891.00	(298,770.73)	1,911,891.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,911,891.00	1,911,891.00	(298,770.73)	1,911,891.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	1,136,554.84	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1,136,554.84	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	33,000.00	37,733.00		37,732.89	(.11)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,000.00	37,733.00		37,732.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,000.00	37,733.00		37,732.89		
2) Ending Balance, June 30 (E + F1e)			33,000.00	37,733.00		37,732.89		
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	33,000.00	33,000.00		33,000.00		
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	4,733.00		4,732.89		
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	1,911,891.00	1,911,891.00	835,664.00	1,911,891.00	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			1,911,891.00	1,911,891.00	835,664.00	1,911,891.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2,120.11	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								
Child Development Parent Fees		8673	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%
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			0.00	0.00	2,120.11	0.00	0.00	0.0%
TOTAL, REVENUES			1,911,891.00	1,911,891.00	837,784.11	1,911,891.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	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%
Food		4700	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	1,778,823.00	1,778,823.00	(298,770.73)	1,778,823.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		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	133,068.00	133,068.00	0.00	133,068.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,911,891.00	1,911,891.00	(298,770.73)	1,911,891.00	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%
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)								

Description	Resource Codes	Object Codes	Original Budget (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	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			1,911,891.00	1,911,891.00	(298,770.73)	1,911,891.00		
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
5059	Child Development: ARP California State Preschool Program One- time Stipend	33,000.00
Total, Restricted Balance		33,000.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,099,714.00	1,099,714.00	254,544.38	1,148,314.00	48,600.00	4.4%
3) Other State Revenue		8300-8599	540,000.00	540,000.00	177,096.72	633,968.20	93,968.20	17.4%
4) Other Local Revenue		8600-8799	5,000.00	5,000.00	6,870.33	12,500.00	7,500.00	150.0%
5) TOTAL, REVENUES			1,644,714.00	1,644,714.00	438,511.43	1,794,782.20		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	339,102.00	339,102.00	118,225.58	404,568.00	(65,466.00)	-19.3%
3) Employee Benefits		3000-3999	152,979.00	152,979.00	51,356.71	158,849.00	(5,870.00)	-3.8%
4) Books and Supplies		4000-4999	647,400.00	711,400.00	115,141.71	711,400.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	330,500.00	330,500.00	36,732.57	330,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,469,981.00	1,533,981.00	321,456.57	1,605,317.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			174,733.00	110,733.00	117,054.86	189,465.20		
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)			174,733.00	110,733.00	117,054.86	189,465.20		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	349,706.00	974,526.00		974,525.53	(.47)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			349,706.00	974,526.00		974,525.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			349,706.00	974,526.00		974,525.53		
2) Ending Balance, June 30 (E + F1e)			524,439.00	1,085,259.00		1,163,990.73		
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	524,449.00	1,085,269.00		1,164,000.31		
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	(10.00)	(10.00)		(9.58)		
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	1,099,714.00	1,099,714.00	205,944.38	1,099,714.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	48,600.00	48,600.00	48,600.00	New
TOTAL, FEDERAL REVENUE			1,099,714.00	1,099,714.00	254,544.38	1,148,314.00	48,600.00	4.4%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	540,000.00	540,000.00	177,096.72	633,968.20	93,968.20	17.4%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			540,000.00	540,000.00	177,096.72	633,968.20	93,968.20	17.4%
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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	6,870.33	12,500.00	7,500.00	150.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	6,870.33	12,500.00	7,500.00	150.0%
TOTAL, REVENUES			1,644,714.00	1,644,714.00	438,511.43	1,794,782.20		
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	339,102.00	339,102.00	118,225.58	404,568.00	(65,466.00)	-19.3%
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			339,102.00	339,102.00	118,225.58	404,568.00	(65,466.00)	-19.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	89,645.00	89,645.00	30,636.00	92,267.00	(2,622.00)	-2.9%
OASDI/Medicare/Alternative		3301-3302	24,190.00	24,190.00	8,538.04	30,179.00	(5,989.00)	-24.8%
Health and Welfare Benefits		3401-3402	34,540.00	34,540.00	10,578.08	30,902.00	3,638.00	10.5%
Unemployment Insurance		3501-3502	166.00	166.00	55.82	200.00	(34.00)	-20.5%

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)
Workers' Compensation		3601-3602	4,438.00	4,438.00	1,548.77	5,301.00	(863.00)	-19.4%
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			152,979.00	152,979.00	51,356.71	158,849.00	(5,870.00)	-3.8%
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	29,400.00	29,400.00	1,159.25	29,400.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	618,000.00	682,000.00	113,982.46	682,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			647,400.00	711,400.00	115,141.71	711,400.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	260,000.00	260,000.00	26,228.95	260,000.00	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	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	70,000.00	70,000.00	10,503.62	70,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			330,500.00	330,500.00	36,732.57	330,500.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	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			1,469,981.00	1,533,981.00	321,456.57	1,605,317.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	929,452.24
5314	Child Nutrition: NSLP Equipment Assistance Grants	48,600.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	88,916.87
5810	Other Restricted Federal	3,063.00
7033	Child Nutrition: School Food Best Practices Apportionment	93,968.20
Total, Restricted Balance		1,164,000.31

Description	Resource Codes	Object Codes	Original Budget (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	39,474.74	50,000.00	50,000.00	New
5) TOTAL, REVENUES			0.00	0.00	39,474.74	50,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,300,000.00	1,300,000.00	2,391,334.21	6,810,000.00	(5,510,000.00)	-423.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,300,000.00	1,300,000.00	2,391,334.21	6,810,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,300,000.00)	(1,300,000.00)	(2,351,859.47)	(6,760,000.00)		
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)			(1,300,000.00)	(1,300,000.00)	(2,351,859.47)	(6,760,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,316,832.00	6,813,806.00		6,813,805.65	(.35)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,316,832.00	6,813,806.00		6,813,805.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,316,832.00	6,813,806.00		6,813,805.65		
2) Ending Balance, June 30 (E + F1e)			16,832.00	5,513,806.00		53,805.65		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (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) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	16,832.00	5,513,806.00		53,805.65		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
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	0.00	0.00	39,474.74	50,000.00	50,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	39,474.74	50,000.00	50,000.00	New
TOTAL, REVENUES			0.00	0.00	39,474.74	50,000.00		
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	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	1,300,000.00	1,300,000.00	2,391,334.21	6,810,000.00	(5,510,000.00)	-423.8%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	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			1,300,000.00	1,300,000.00	2,391,334.21	6,810,000.00	(5,510,000.00)	-423.8%
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			1,300,000.00	1,300,000.00	2,391,334.21	6,810,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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								

Description	Resource Codes	Object Codes	Original Budget (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 - 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	350,000.00	350,000.00	22,943.60	350,000.00	0.00	0.0%
5) TOTAL, REVENUES			350,000.00	350,000.00	22,943.60	350,000.00		
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	185,000.00	185,000.00	(11,295.70)	185,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	50,000.00	50,000.00	8,382.74	50,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	115,000.00	115,000.00	0.00	115,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			350,000.00	350,000.00	(2,912.96)	350,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	25,856.56	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	25,856.56	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,274,497.00	3,387,123.00		3,387,122.31	(.69)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,274,497.00	3,387,123.00		3,387,122.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,274,497.00	3,387,123.00		3,387,122.31		
2) Ending Balance, June 30 (E + F1e)			2,274,497.00	3,387,123.00		3,387,122.31		
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	2,274,497.00	3,387,123.00		3,387,122.31		
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	25,000.00	25,000.00	22,943.60	25,000.00	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								
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	325,000.00	325,000.00	0.00	325,000.00	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			350,000.00	350,000.00	22,943.60	350,000.00	0.00	0.0%
TOTAL, REVENUES			350,000.00	350,000.00	22,943.60	350,000.00		
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	185,000.00	185,000.00	(11,295.70)	185,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			185,000.00	185,000.00	(11,295.70)	185,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	50,000.00	50,000.00	8,382.74	50,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,000.00	50,000.00	8,382.74	50,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (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	115,000.00	115,000.00	0.00	115,000.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			115,000.00	115,000.00	0.00	115,000.00	0.00	0.0%
TOTAL, EXPENDITURES			350,000.00	350,000.00	(2,912.96)	350,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	3,387,122.31
Total, Restricted Balance		3,387,122.31

Section 4:

Criteria and 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	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	1,435.11	1,454.85		
	Charter School	0.00	0.00		
	Total ADA	1,435.11	1,454.85	1.4%	Met
1st Subsequent Year (2024-25)	District Regular	1,455.00	1,455.00		
	Charter School				
	Total ADA	1,455.00	1,455.00	0.0%	Met
2nd Subsequent Year (2025-26)	District Regular	1,455.00	1,455.00		
	Charter School				
	Total ADA	1,455.00	1,455.00	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

N/A

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	1,551.00	1,617.00		
Charter School	0.00			
Total Enrollment	1,551.00	1,617.00	4.3%	Not Met
1st Subsequent Year (2024-25)				
District Regular	1,551.00	1,617.00		
Charter School				
Total Enrollment	1,551.00	1,617.00	4.3%	Not Met
2nd Subsequent Year (2025-26)				
District Regular	1,551.00	1,617.00		
Charter School				
Total Enrollment	1,551.00	1,617.00	4.3%	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)

Actual enrollment numbers in the 2023.24 academic year was higher than that projected at budget for adoption.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2020-21)			
District Regular	1,521	1,544	
Charter School			
Total ADA/Enrollment	1,521	1,544	98.5%
Second Prior Year (2021-22)			
District Regular	1,300	1,485	
Charter School		0	
Total ADA/Enrollment	1,300	1,485	87.5%
First Prior Year (2022-23)			
District Regular	1,391	1,551	
Charter School			
Total ADA/Enrollment	1,391	1,551	89.7%
Historical Average Ratio:			91.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.4%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2023-24)				
District Regular	1,455	1,617		
Charter School	0			
Total ADA/Enrollment	1,455	1,617	90.0%	Met
1st Subsequent Year (2024-25)				
District Regular	1,455	1,617		
Charter School				
Total ADA/Enrollment	1,455	1,617	90.0%	Met
2nd Subsequent Year (2025-26)				
District Regular	1,455	1,617		
Charter School				
Total ADA/Enrollment	1,455	1,617	90.0%	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)

N/A

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)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2023-24)	22,148,652.00		
1st Subsequent Year (2024-25)	22,436,676.00	23,319,366.00	3.9%	Not Met
2nd Subsequent Year (2025-26)	23,159,824.00	24,115,555.00	4.1%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

LCFF revenue projections are tied to enrollment and ADA. Since the District's actual enrollment in FY23/24 increased over its budget for adoption, the corresponding projected LCFF revenue in the outyears have likewise increased.

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)	10,359,187.20	
Second Prior Year (2021-22)	11,453,643.40	14,415,598.38	79.5%
First Prior Year (2022-23)	14,060,920.56	16,821,703.50	83.6%
	Historical Average Ratio:		78.5%

	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):	75.5% to 81.5%	75.5% to 81.5%	75.5% to 81.5%

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)		
	Current Year (2023-24)	15,179,124.06		
1st Subsequent Year (2024-25)	15,635,732.47	18,155,303.45	86.1%	Not Met
2nd Subsequent Year (2025-26)	16,107,761.94	18,960,640.04	85.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

Increases in Staffing are associated with the District's effort to mitigate COVID era learning loss and in alignment with the District's LCAP goals.

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	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		

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

Current Year (2023-24)	3,537,606.00	5,042,730.00	42.5%	Yes
1st Subsequent Year (2024-25)	2,927,154.00	1,087,334.00	-62.9%	Yes
2nd Subsequent Year (2025-26)	1,251,117.00	1,087,334.00	-13.1%	Yes

Explanation:
(required if Yes)

50% of ESSER III Funding was deferred as part of the District's Budget for Adoption. 1st Interim, recognizes 100% of that revenue in FY 2023/24, leading to an increase in Federal Restricted revenue in FY23/24, and a decrease in FY 24/25.

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

Current Year (2023-24)	5,520,516.00	5,763,977.00	4.4%	No
1st Subsequent Year (2024-25)	5,520,516.00	8,751,044.00	58.5%	Yes
2nd Subsequent Year (2025-26)	5,520,516.00	5,530,987.00	.2%	No

Explanation:
(required if Yes)

Learning Loss Recovery Grant funding and Arts and Music Instructional Block grant funding is being deferred into FY 24/25.

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

Current Year (2023-24)	1,454,667.00	2,527,612.00	73.8%	Yes
1st Subsequent Year (2024-25)	1,454,667.00	1,927,612.00	32.5%	Yes
2nd Subsequent Year (2025-26)	1,454,667.00	1,927,612.00	32.5%	Yes

Explanation:
(required if Yes)

In FY23/24, the District received additional Special Education funding (SBHIP Grant, increased apportionment tied to P2, and prior year related Medi-Cal Reimbursement revenue). Increases to the Special Education apportionment and future Medi-Cal reimbursement funding is being budgeted for in FY 24/25 and FY 25/26.

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

Current Year (2023-24)	1,700,470.00	1,614,144.76	-5.1%	Yes
1st Subsequent Year (2024-25)	1,511,747.00	1,229,414.50	-18.7%	Yes
2nd Subsequent Year (2025-26)	999,380.00	1,234,224.08	23.5%	Yes

Explanation:
(required if Yes)

Adjustments to the budget were made to accommodate shifts in restricted federal and state funding, tied with updated deadline to spend expectations.

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

Current Year (2023-24)	11,493,395.00	12,999,838.05	13.1%	Yes
1st Subsequent Year (2024-25)	10,707,723.00	11,912,443.48	11.3%	Yes
2nd Subsequent Year (2025-26)	10,371,543.00	12,031,706.02	16.0%	Yes

Explanation:
(required if Yes)

Adjustments to the budget were made to accommodate shifts in restricted federal and state funding, tied with updated deadline to spend expectations.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	10,512,789.00	13,334,319.00	26.8%	Not Met
1st Subsequent Year (2024-25)	9,902,337.00	11,765,990.00	18.8%	Not Met
2nd Subsequent Year (2025-26)	8,226,300.00	8,545,933.00	3.9%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	13,193,865.00	14,613,982.81	10.8%	Not Met
1st Subsequent Year (2024-25)	12,219,470.00	13,141,857.98	7.5%	Not Met
2nd Subsequent Year (2025-26)	11,370,923.00	13,265,930.10	16.7%	Not Met

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

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

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

<p>Explanation: Federal Revenue (linked from 6A if NOT met)</p>	<p>50% of ESSER III Funding was deferred as part of the District's Budget for Adoption. 1st Interim, recognizes 100% of that revenue in FY 2023/24, leading to an increase in Federal Restricted revenue in FY23/24, and a decrease in FY 24/25.</p>
<p>Explanation: Other State Revenue (linked from 6A if NOT met)</p>	<p>Learning Loss Recovery Grant funding and Arts and Music Instructional Block grant funding is being deferred into FY 24/25.</p>
<p>Explanation: Other Local Revenue (linked from 6A if NOT met)</p>	<p>In FY 23/24, the District received additional Special Education funding (SBHIP Grant, increased apportionment tied to P2, and prior year related Med-Cal Reimbursement revenue). Increases to the Special Education apportionment and future Medi-Cal reimbursement funding is being budgeted for in FY 24/25 and FY 25/26.</p>

- 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.

<p>Explanation: Books and Supplies (linked from 6A if NOT met)</p>	<p>Adjustments to the budget were made to accommodate shifts in restricted federal and state funding, tied with updated deadline to spend expectations.</p>
<p>Explanation: Services and Other Exps (linked from 6A if NOT met)</p>	<p>Adjustments to the budget were made to accommodate shifts in restricted federal and state funding, tied with updated deadline to spend expectations.</p>

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	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	953,792.52	1,384,085.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		1,328,553.00	

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

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

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

N/A

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)	15.9%	16.7%	16.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.3%	5.6%	5.4%

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			Status
	Net Change in	Total Unrestricted	Deficit Spending Level	
	Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	(If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2023-24)	0.00	17,639,342.96	0.0%	Met
1st Subsequent Year (2024-25)	139,268.61	18,155,303.45	N/A	Met
2nd Subsequent Year (2025-26)	(53,788.52)	18,960,640.04	.3%	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)

N/A

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	10,661,148.49	Met
1st Subsequent Year (2024-25)	9,962,607.68	Met
2nd Subsequent Year (2025-26)	5,998,517.10	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)

N/A

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2023-24)	13,537,424.00	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)

N/A

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.)	1,454.85	1,454.85	1,454.85
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

Sonoma County Office of Education

b. Special Education Pass-through Funds

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	36,946,179.28	36,174,891.81	37,024,392.58
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	36,946,179.28	36,174,891.81	37,024,392.58

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	1,108,385.38	1,085,246.75	1,110,731.78
6.	Reserve Standard - by Amount (\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	District's Reserve Standard (Greater of Line B5 or Line B6)	1,108,385.38	1,085,246.75	1,110,731.78

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year		
	Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (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)	5,883,905.02	6,023,173.63	5,969,385.11
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 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)	5,883,905.02	6,023,173.63	5,969,385.11
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.93%	16.65%	16.12%
District's Reserve Standard (Section 10B, Line 7):	1,108,385.38	1,085,246.75	1,110,731.78
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)

N/A

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?

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

Yes. There is a current lawsuit in mediation and pending settlement. This litigation is connected to an AB218 claim.

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?

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:

N/A

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

N/A

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)?

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:

N/A

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)	(5,927,016.00)	(5,838,398.04)	-1.5%	(88,617.96)	Met
1st Subsequent Year (2024-25)	(5,880,154.00)	(6,130,317.94)	4.3%	250,163.94	Met
2nd Subsequent Year (2025-26)	(6,087,792.00)	(6,314,227.48)	3.7%	226,435.48	Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

N/A

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)

N/A

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

Explanation:
(required if NOT met)

N/A

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)

N/A

N/A

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If Budget Adoption data exist (Form 01CS, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023-24
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	29	Bond Interest and Redemption Fund	Fund 51, Bond Interest and Redemption Fund	52,545,583
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				52,545,583

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	4,623,081	4,918,761	4,506,221	4,856,796
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				

Total Annual Payments:	4,623,081	4,918,761	4,506,221	4,856,796
Has total annual payment increased over prior year (2022-23)?		Yes	No	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

On May 1, 2022, the District issued \$3,770,000 in 2022 General Obligation Refunding Bonds. The Bonds were issued to refund the 2014, Series A Bonds. The refunding transaction resulted in a net savings to District taxpayers of \$868,995 and a present value savings of \$636,057.

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)

N/A

S7. Unfunded Liabilities

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

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

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

1	a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)	No
	b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?	n/a
	c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?	n/a

2	OPEB Liabilities	Budget Adoption (Form 01CS, Item S7A)	First Interim
	a. Total OPEB liability	19,072,298.00	19,072,298.00
	b. OPEB plan(s) fiduciary net position (if applicable)	(1,989,475.00)	(1,989,475.00)
	c. Total/Net OPEB liability (Line 2a minus Line 2b)	21,061,773.00	21,061,773.00
	d. Is total OPEB liability based on the district's estimate or an actuarial valuation?	Estimated	Estimated
	e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.		

3	OPEB Contributions	Budget Adoption (Form 01CS, Item S7A)	First Interim
	a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
	Current Year (2023-24)		
	1st Subsequent Year (2024-25)		
	2nd Subsequent Year (2025-26)		
	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)	0.00	0.00
	1st Subsequent Year (2024-25)		
	2nd Subsequent Year (2025-26)		
	c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
	Current Year (2023-24)		
	1st Subsequent Year (2024-25)		
	2nd Subsequent Year (2025-26)		
d. Number of retirees receiving OPEB benefits			
Current Year (2023-24)			
1st Subsequent Year (2024-25)			
2nd Subsequent Year (2025-26)			

4.	Comments:	N/A
----	-----------	-----

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

2 Self-Insurance Liabilities

Budget Adoption	
(Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	
b. Unfunded liability for self-insurance programs	

3 Self-Insurance Contributions

Budget Adoption	
(Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs	
Current Year (2023-24)	
1st Subsequent Year (2024-25)	
2nd Subsequent Year (2025-26)	
b. Amount contributed (funded) for self-insurance programs	
Current Year (2023-24)	
1st Subsequent Year (2024-25)	
2nd Subsequent Year (2025-26)	

4 Comments:

N/A

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	94.8	101.0	101.0	101.0

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?

No

If Yes, date of Superintendent and CBO certification:

[]

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

n/a

If Yes, date of budget revision board adoption:

[]

4. Period covered by the agreement:

Begin Date: []

End Date: []

5. Salary settlement:

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

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

No	No	No
----	----	----

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

110,249

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
1,160,203		

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:

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
177,588		
2.0%		

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

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

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

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.

No

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	89.5	103.7	103.7	103.7

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

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.

No

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

If Yes, complete questions 6 and 7.

Yes

Negotiations Settled Since Budget Adoption

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

--

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

--

End Date:

--

5. Salary settlement:

Current Year
(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)?

No	No	No
----	----	----

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

58,608

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)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	357,092		
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

No		
----	--	--

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

--	--	--

If Yes, explain the nature of the new costs:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	78,412		
3. Percent change in step & column over prior year	1.9%		

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

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

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

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

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

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

N/A

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	17.3	16.3	16.3	16.3

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 (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)?

No	No	No

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

29,213

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

4. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

266,621		

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Yes	Yes	Yes
38,657		

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

2. Total cost of other benefits

Yes	Yes	Yes

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

--	--	--

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior and current fiscal years?
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- 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?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- 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.)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

Section 5:

Multi-Year Projections

Cash Flow Projections

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	22,372,217.00	4.23%	23,319,366.00	3.41%	24,115,555.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	760,524.00	0.00%	760,524.00	0.00%	760,524.00
4. Other Local Revenues	8600-8799	345,000.00	0.00%	345,000.00	0.00%	345,000.00
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	(5,838,398.04)	5.00%	(6,130,317.94)	3.00%	(6,314,227.48)
6. Total (Sum lines A1 thru A5c)		17,639,342.96	3.71%	18,294,572.06	3.35%	18,906,851.52
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,682,393.81		7,837,008.99
b. Step & Column Adjustment				154,615.18		154,615.18
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,682,393.81	2.01%	7,837,008.99	1.97%	7,991,624.17
2. Classified Salaries						
a. Base Salaries				3,294,806.19		3,342,253.48
b. Step & Column Adjustment				47,447.29		47,447.29
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,294,806.19	1.44%	3,342,253.48	1.42%	3,389,700.77
3. Employee Benefits	3000-3999	4,201,924.06	6.06%	4,456,470.00	6.06%	4,726,437.00
4. Books and Supplies	4000-4999	155,650.00	3.00%	160,319.50	3.00%	165,129.08
5. Services and Other Operating Expenditures	5000-5999	2,702,185.90	3.00%	2,783,251.48	3.00%	2,866,749.02
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,500.00	0.00%	7,500.00	0.00%	7,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(405,117.00)	6.51%	(431,500.00)	(56.78%)	(186,500.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		17,639,342.96	2.93%	18,155,303.45	4.44%	18,960,640.04
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		0.00		139,268.61		(53,788.52)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,883,905.02		5,883,905.02		6,023,173.63
2. Ending Fund Balance (Sum lines C and D1)		5,883,905.02		6,023,173.63		5,969,385.11
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,883,905.02		6,023,173.63		5,969,385.11

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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,883,905.02		6,023,173.63		5,969,385.11
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,883,905.02		6,023,173.63		5,969,385.11
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		5,883,905.02		6,023,173.63		5,969,385.11
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.						
Planned transfer of expenditures from restricted funds into unrestricted in anticipation of expiring one time funds in FY 2025/26.						

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	383,328.00	2.00%	390,995.00	2.00%	398,814.00
2. Federal Revenues	8100-8299	5,042,730.00	(78.44%)	1,087,334.00	0.00%	1,087,334.00
3. Other State Revenues	8300-8599	5,003,453.00	59.70%	7,990,520.00	(40.30%)	4,770,463.00
4. Other Local Revenues	8600-8799	2,182,612.00	(27.49%)	1,582,612.00	0.00%	1,582,612.00
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	5,838,398.04	5.00%	6,130,317.94	3.00%	6,314,227.48
6. Total (Sum lines A1 thru A5c)		18,450,521.04	(6.88%)	17,181,778.94	(17.63%)	14,153,450.48
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,881,210.00		2,932,302.00
b. Step & Column Adjustment				51,092.00		51,092.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,881,210.00	1.77%	2,932,302.00	1.74%	2,983,394.00
2. Classified Salaries						
a. Base Salaries				1,765,426.18		1,807,181.36
b. Step & Column Adjustment				41,755.18		41,755.18
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,765,426.18	2.37%	1,807,181.36	2.31%	1,848,936.54
3. Employee Benefits	3000-3999	2,498,936.23	6.06%	2,650,318.00	6.06%	2,810,870.00
4. Books and Supplies	4000-4999	1,458,494.76	(26.70%)	1,069,095.00	0.00%	1,069,095.00
5. Services and Other Operating Expenditures	5000-5999	10,297,652.15	(11.35%)	9,129,192.00	.39%	9,164,957.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	405,117.00	6.51%	431,500.00	(56.78%)	186,500.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		19,306,836.32	(6.67%)	18,019,588.36	.25%	18,063,752.54
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(856,315.28)		(837,809.42)		(3,910,302.06)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,633,558.75		4,777,243.47		3,939,434.05
2. Ending Fund Balance (Sum lines C and D1)		4,777,243.47		3,939,434.05		29,131.99
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,777,243.47		3,939,434.05		29,131.99
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,777,243.47		3,939,434.05		29,131.99
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.						
Based on current expenditure assumptions, programs funded by restricted dollars will need to be reduced by an estimated \$4.1 million by FY 2025/26.						

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	22,755,545.00	4.20%	23,710,361.00	3.39%	24,514,369.00
2. Federal Revenues	8100-8299	5,042,730.00	(78.44%)	1,087,334.00	0.00%	1,087,334.00
3. Other State Revenues	8300-8599	5,763,977.00	51.82%	8,751,044.00	(36.80%)	5,530,987.00
4. Other Local Revenues	8600-8799	2,527,612.00	(23.74%)	1,927,612.00	0.00%	1,927,612.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		36,089,864.00	(1.70%)	35,476,351.00	(6.81%)	33,060,302.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,563,603.81		10,769,310.99
b. Step & Column Adjustment				205,707.18		205,707.18
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,563,603.81	1.95%	10,769,310.99	1.91%	10,975,018.17
2. Classified Salaries						
a. Base Salaries				5,060,232.37		5,149,434.84
b. Step & Column Adjustment				89,202.47		89,202.47
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,060,232.37	1.76%	5,149,434.84	1.73%	5,238,637.31
3. Employee Benefits	3000-3999	6,700,860.29	6.06%	7,106,788.00	6.06%	7,537,307.00
4. Books and Supplies	4000-4999	1,614,144.76	(23.83%)	1,229,414.50	.39%	1,234,224.08
5. Services and Other Operating Expenditures	5000-5999	12,999,838.05	(8.36%)	11,912,443.48	1.00%	12,031,706.02
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,500.00	0.00%	7,500.00	0.00%	7,500.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		36,946,179.28	(2.09%)	36,174,891.81	2.35%	37,024,392.58
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(856,315.28)		(698,540.81)		(3,964,090.58)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,517,463.77		10,661,148.49		9,962,607.68
2. Ending Fund Balance (Sum lines C and D1)		10,661,148.49		9,962,607.68		5,998,517.10
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	4,777,243.47		3,939,434.05		29,131.99
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,883,905.02		6,023,173.63		5,969,385.11

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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,661,148.49		9,962,607.68		5,998,517.10
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	5,883,905.02		6,023,173.63		5,969,385.11
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
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)		5,883,905.02		6,023,173.63		5,969,385.11
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.93%		16.65%		16.12%
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?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	Sonoma County Office of Education					
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		1,454.85		1,454.85		1,454.85
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		36,946,179.28		36,174,891.81		37,024,392.58
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)		36,946,179.28		36,174,891.81		37,024,392.58
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)		1,108,385.38		1,085,246.75		1,110,731.78
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)		1,108,385.38		1,085,246.75		1,110,731.78
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

District Name:

ACTUAL AND PROJECTED MONTHLY CASH FLOW

Bellevue Union SD

FY 2023 / 24 1st Interim Cash Flow Projection

	Object No.	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	ACCRUALS	OTHER NON-CASH	Projected Total for the Fiscal Year	Current Year Budget	Balancing Column
A.	BEGINNING CASH	11,973,438	11,171,177	8,308,774	7,694,579	7,157,453	5,165,653	8,469,793	8,299,157	6,748,464	5,940,652	10,190,138	8,268,454					
B.	REVENUES																	
	LCFF Sources: StateAid/ EPA/ transfers	8011-8099	717,810	641,795	1,229,991	1,155,232	1,214,779	1,301,132	1,214,779	1,243,892	1,435,201	1,017,602	1,017,602			12,742,800	12,742,800	-
	LCFF Sources: Property Taxes	802x-804x	-	19,012	24,464	17,577	20,833	4,953,720	317,080	15,632	12,556	3,455,957	245,108			9,834,528	10,012,745	178,217
	Federal Revenue	8100-8299	508,932	(354,786)	33,964	356,381	-	51,842	347,747	19,441	730,579	1,443,327	44,516			5,142,730	5,042,730	(100,000)
	Other State Revenue	8300-8599	212,701	390,267	382,861	942,878	796,266	362,301	177,660	323,068	140,844	835,094	147,018			5,763,977	5,763,977	0
	Other Local Revenue	8600-8792	71,957	357,209	136,194	184,855	140,842	119,599	132,480	109,447	106,123	149,035	105,899			2,432,770	2,527,612	94,842
	Interfund Transfer In	8900-8999														-	-	-
	TOTAL REVENUES		1,511,400	1,053,496	1,807,474	2,656,923	2,172,720	6,788,595	2,189,746	1,711,480	2,425,302	6,901,013	1,560,143			35,916,804	36,089,864	173,060
C.	EXPENDITURES																	
	Certificated Salaries	1000-1999	111,338	985,268	1,003,804	954,520	905,619	919,546	934,185	933,343	968,141	989,818	982,595			10,563,603	10,563,603	(0)
	Classified Salaries	2000-2999	143,160	503,107	468,532	459,158	427,858	437,666	443,663	440,414	424,898	440,320	446,126			5,060,232	5,060,232	0
	Employee Benefits	3000-3999	107,308	537,668	528,440	516,419	496,180	511,067	516,388	517,947	516,462	524,440	531,517			6,700,860	6,700,860	(0)
	Books and Supplies	4000-4999	56,683	177,634	88,468	169,158	194,849	180,155	53,627	22,789	78,210	58,554	263,772			1,610,495	1,614,145	3,650
	Swcs/Other Oper Exps	5000-5999	3,736	924,594	360,146	987,080	1,714,412	1,165,317	633,754	1,115,433	799,311	604,596	1,341,428			12,877,989	12,999,838	121,849
	Capital Outlay	6000-6999	(10,233)													7,500	7,500	(0)
	Other Outgo	7000-7999						7,504				8,718	297			1,214		
	TOTAL EXPENDITURES		411,993	3,128,273	2,449,390	3,086,335	3,738,919	3,213,752	2,589,121	3,029,926	2,787,021	2,626,446	3,565,735			36,820,680	36,946,178	125,499
D-1	CHANGES IN CURRENT ASSETS: INCREASE/(DECREASE)															Net Change Objects 9xxx		
	Revolving Cash	9130														-	-	-
	Accounts Receivable	9210-9299		462,157	5,081		124	18	5,157	26	(3,721)	28	(278)			(1,669,207)	(1,669,207)	0
	Due from Other Funds	9310-9319														-	-	-
	Stores	932X														-	-	-
	Prepaid Expenditures	9330														-	-	-
	TOTAL CHANGES IN ASSETS		-	462,157	5,081	-	124	18	5,157	26	(3,721)	28	(278)			(1,669,207)	(1,669,207)	0
D-2	CHANGES IN LIABILITIES: (INCREASE)/DECREASE																	
	Accounts Payable/ Payroll/Due to Govt	9500-9599	(1,901,669)	(325,469)	32,803	(107,715)	(425,478)	(270,684)	233,897	(232,220)	(449,815)	(25,053)	83,630			798,653	798,653	(0)
	Due to Other Funds	9610														-	-	-
	Temporary Loans	9615														-	-	-
	TRAN Payable	9641														-	-	-
	Unearned Revenue	9650-9659														-	-	-
	TOTAL CHANGE IN LIABILITIES		(1,901,669)	(325,469)	32,803	(107,715)	(425,478)	(270,684)	233,897	(232,220)	(449,815)	(25,053)	83,630			798,653	-	(798,653)
D-3	AUDIT ADJUSTMENT	97xx														-	-	-
	NET INCREASE (DECREASE) IN CASH from changes in assets, liabilities and audit adj		(1,901,669)	(787,627)	27,722	(107,715)	(425,601)	(270,703)	228,740	(232,247)	(446,094)	(25,081)	83,908			2,467,861	1,669,207	
E.	NET CHANGE IN CASH: INCREASE/(DECREASE)		(802,262)	(2,862,403)	(614,194)	(537,126)	(1,991,800)	3,304,140	(170,636)	(1,550,693)	(807,812)	4,249,486	(1,921,684)			1,563,985	812,893	
F.	ENDING CASH (A + E)		11,171,177	8,308,774	7,694,579	7,157,453	5,165,653	8,469,793	8,299,157	6,748,464	5,940,652	10,190,138	8,268,454					
G.	ENDING CASH, PLUS ACCRUALS															15,101,409		

Section 6:

LCFF Calculations

LCFF Balancing Worksheet

Bellevue Union (70615) - FY 2023/24 1st Interim		11/16/2023		
		2023-24	2024-25	2025-26
SUMMARY OF FUNDING				
General Assumptions				
COLA & Augmentation		8.22%	3.94%	3.29%
Base Grant Proration Factor		0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor		0.00%	0.00%	0.00%
LCFF Entitlement				
Base Grant		\$14,675,657	\$15,254,212	\$15,755,704
Grade Span Adjustment		891,716	926,279	956,521
Supplemental Grant		2,780,645	2,905,693	3,008,201
Concentration Grant		3,471,758	3,658,975	3,802,031
Add-ons: Targeted Instructional Improvement Block Grant		-	-	-
Add-ons: Home-to-School Transportation		486,990	506,177	522,830
Add-ons: Small School District Bus Replacement Program		-	-	-
Add-ons: Transitional Kindergarten		65,451	68,030	70,268
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid		\$22,372,217	\$23,319,366	\$24,115,555
Miscellaneous Adjustments		-	-	-
Economic Recovery Target		-	-	-
Additional State Aid		-	-	-
Total LCFF Entitlement		22,372,217	23,319,366	24,115,555
LCFF Entitlement Per ADA		\$ 15,216	\$ 15,860	\$ 16,401
Components of LCFF By Object Code				
State Aid (Object Code 8011)		\$ 12,065,401	\$ 12,700,616	\$ 13,147,449
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)		\$ 294,071	\$ 408,290	\$ 555,977
<i>Local Revenue Sources:</i>				
Property Taxes (Object 8021 to 8089)		\$ 10,012,745	\$ 10,210,460	\$ 10,412,129
In-Lieu of Property Taxes (Object Code 8096)		-	-	-
Property Taxes net of In-Lieu		\$ 10,012,745	\$ 10,210,460	\$ 10,412,129
TOTAL FUNDING		22,372,217	23,319,366	24,115,555
Basic Aid Status		<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Excess Taxes		\$ (294,071)	\$ (408,290)	\$ (555,977)
EPA in Excess to LCFF Funding		\$ 294,071	\$ 408,290	\$ 555,977
Total LCFF Entitlement		22,372,217	23,319,366	24,115,555
SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual		44.55990366%	44.55990366%	44.55990366%
% of Adjusted Revenue Limit - P-2		44.55990366%	44.55990366%	44.55990366%
EPA (for LCFF Calculation purposes)		\$ 294,071	\$ 408,290	\$ 555,977
EPA, Current Year (Object Code 8012)		\$ 294,071	\$ 408,290	\$ 555,977
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Object Code 8019)		\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)				
Accrual (from Data Entry tab)		-	-	-

Bellevue Union (70615) - FY 2023/24 1st Interim	11/16/2023		
	2023-24	2024-25	2025-26
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES			
Base Grant (<i>Excludes add-ons for TIIG and Transportation</i>)	\$ 15,567,373	\$ 16,180,491	\$ 16,712,225
Supplemental and Concentration Grant funding in the LCAP year	\$ 6,252,403	\$ 6,564,668	\$ 6,810,232
Percentage to Increase or Improve Services	40.16%	40.57%	40.75%
SUMMARY OF STUDENT POPULATION			
Unduplicated Pupil Population			
Enrollment	1,600	1,600	1,600
COE Enrollment	17	17	17
Total Enrollment	1,617	1,617	1,617
Unduplicated Pupil Count	1,440	1,440	1,440
COE Unduplicated Pupil Count	15	15	15
Total Unduplicated Pupil Count	1,455	1,455	1,455
Rolling %, Supplemental Grant	89.3100%	89.7900%	90.0000%
Rolling %, Concentration Grant	89.3100%	89.7900%	90.0000%

Bellevue Union (70615) - FY 2023/24 1st Interim		11/16/2023		
		2023-24	2024-25	2025-26
SUMMARY OF LCFF ADA				
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3		843.94	790.31	814.40
Grades 4-6		672.61	606.54	577.52
Grades 7-8		-	-	-
Grades 9-12		-	-	-
LCFF Subtotal		1,516.55	1,396.85	1,391.92
NSS		-	-	-
Combined Subtotal		1,516.55	1,396.85	1,391.92
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3		790.31	814.40	850.00
Grades 4-6		606.54	577.52	600.00
Grades 7-8		-	-	-
Grades 9-12		-	-	-
LCFF Subtotal		1,396.85	1,391.92	1,450.00
NSS		-	-	-
Combined Subtotal		1,396.85	1,391.92	1,450.00
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3		814.40	850.00	850.00
Grades 4-6		577.52	600.00	600.00
Grades 7-8		-	-	-
Grades 9-12		-	-	-
LCFF Subtotal		1,391.92	1,450.00	1,450.00
NSS		-	-	-
Combined Subtotal		1,391.92	1,450.00	1,450.00
Net Adjustment to Prior Year ADA for Charter Shift				
		-	-	-
Second prior year charter school shift percentage				
Prior year charter school shift percentage		0%	0%	0%
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23				
Grades TK-3		816.22	818.24	838.13
Grades 4-6		618.89	594.69	592.51
Grades 7-8		-	-	-
Grades 9-12		-	-	-
LCFF Subtotal		1,435.11	1,412.93	1,430.64
NSS		-	-	-
Combined Subtotal		1,435.11	1,412.93	1,430.64
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average				
		-	-	-
Current Year ADA				
Grades TK-3		850.00	850.00	850.00
Grades 4-6		600.00	600.00	600.00
Grades 7-8		-	-	-
Grades 9-12		-	-	-
LCFF Subtotal		1,450.00	1,450.00	1,450.00
NSS		-	-	-
Combined Subtotal		1,450.00	1,450.00	1,450.00
Change in LCFF ADA (excludes NSS ADA)		58.08	-	-
		Increase	No Change	No Change
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)				
Grades TK-3		850.00	850.00	850.00
Grades 4-6		600.00	600.00	600.00
Grades 7-8		-	-	-
Grades 9-12		-	-	-
Subtotal		1,450.00	1,450.00	1,450.00
		Current	Current	Current
Funded NSS ADA				

Bellevue Union (70615) - FY 2023/24 1st Interim	11/16/2023		
	2023-24	2024-25	2025-26
Grades TK-3	-	-	-
Grades 4-6	-	-	-
Grades 7-8	-	-	-
Grades 9-12	-	-	-
Subtotal	-	-	-

Bellevue Union (70615) - FY 2023/24 1st Interim		11/16/2023		
	2023-24	2024-25	2025-26	
NPS, CDS, & COE Operated				
Grades TK-3	14.07	14.07	14.07	
Grades 4-6	5.38	5.38	5.38	
Grades 7-8	0.91	0.91	0.91	
Grades 9-12	-	-	-	
Subtotal	20.35	20.35	20.35	
ACTUAL ADA (Current Year Only)				
Grades TK-3	864.07	864.07	864.07	
Grades 4-6	605.38	605.38	605.38	
Grades 7-8	0.91	0.91	0.91	
Grades 9-12	-	-	-	
Total Actual ADA	1,470.35	1,470.35	1,470.35	
TOTAL FUNDED ADA				
Grades TK-3	864.07	864.07	864.07	
Grades 4-6	605.38	605.38	605.38	
Grades 7-8	0.91	0.91	0.91	
Grades 9-12	-	-	-	
Total Funded ADA	1,470.35	1,470.35	1,470.35	
<i>Funded Difference (Funded ADA less Actual ADA)</i>	-	-	-	
FUNDED ADA for the Transitional Kindergarten Add-on				
Current Year TK ADA	21.50	21.50	21.50	

Bellevue Union (70615) - FY 2023/24 1st Interim		11/16/2023		
		2023-24	2024-25	2025-26
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$	15,349	\$ 16,000	\$ 16,547
Grades 4-6	\$	14,113	\$ 14,712	\$ 15,215
Grades 7-8	\$	14,531	\$ 15,147	\$ 15,664
Grades 9-12	\$	17,278	\$ 18,011	\$ 18,627
Base Grants				
Grades TK-3	\$	9,919	\$ 10,310	\$ 10,649
Grades 4-6	\$	10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$	10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$	12,015	\$ 12,488	\$ 12,899
Grade Span Adjustment				
Grades TK-3	\$	1,032	\$ 1,072	\$ 1,107
Grades 9-12	\$	312	\$ 325	\$ 335
Prorated Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$	10,951	\$ 11,382	\$ 11,756
Grades 4-6	\$	10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$	10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$	12,327	\$ 12,813	\$ 13,234
Prorated Base Grants				
Grades TK-3	\$	9,919	\$ 10,310	\$ 10,649
Grades 4-6	\$	10,069	\$ 10,466	\$ 10,810
Grades 7-8	\$	10,367	\$ 10,775	\$ 11,129
Grades 9-12	\$	12,015	\$ 12,488	\$ 12,899
Prorated Grade Span Adjustment				
Grades TK-3	\$	1,032	\$ 1,072	\$ 1,107
Grades 9-12	\$	312	\$ 325	\$ 335
Supplemental Grant				
		20%	20%	20%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$	2,190	\$ 2,276	\$ 2,351
Grades 4-6	\$	2,014	\$ 2,093	\$ 2,162
Grades 7-8	\$	2,073	\$ 2,155	\$ 2,226
Grades 9-12	\$	2,465	\$ 2,563	\$ 2,647
Actual - 1.00 ADA, Local UPP as follows:				
		89.31%	89.79%	90.00%
Grades TK-3	\$	1,956	\$ 2,044	\$ 2,116
Grades 4-6	\$	1,799	\$ 1,879	\$ 1,946
Grades 7-8	\$	1,852	\$ 1,935	\$ 2,003
Grades 9-12	\$	2,202	\$ 2,301	\$ 2,382
Concentration Grant (>55% population)				
		65%	65%	65%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$	7,118	\$ 7,398	\$ 7,641
Grades 4-6	\$	6,545	\$ 6,803	\$ 7,027
Grades 7-8	\$	6,739	\$ 7,004	\$ 7,234
Grades 9-12	\$	8,013	\$ 8,328	\$ 8,602
Actual - 1.00 ADA, Local UPP >55% as follows:				
		34.3100%	34.7900%	35.0000%
Grades TK-3	\$	2,442	\$ 2,574	\$ 2,674
Grades 4-6	\$	2,246	\$ 2,367	\$ 2,459
Grades 7-8	\$	2,312	\$ 2,437	\$ 2,532
Grades 9-12	\$	2,749	\$ 2,897	\$ 3,011

Section 7:

Common Message
FCMAT Dartboard



**CALIFORNIA COUNTY
SUPERINTENDENTS**

The Common Message

2023-24 First Interim Report

BASC

Business and Administration
Services Committee

Writers and Contributors

Topic	Contributors	
Background	Committee	
Key Guidance/Adopted Budget	Nicolas Schweizer, Sacramento	Mike Simonson, San Diego
Planning Factors/Multiyear Projections (MYPs)	Shannon Hansen, San Benito	Nicolas Schweizer, Sacramento
Reductions to Block Grants	Misty Key, Ventura	Scott Price, Riverside
Special Education	Misty Key, Ventura	Janet Riley, Merced
Transitional Kindergarten	Josh Schultz, Napa	Steve Torres, Santa Barbara
Local Control and Accountability Plan (LCAP)	Josh Shultz, Napa	Nicolas Schweizer, Sacramento
Summary	Nicolas Schweizer, Sacramento	Mike Simonson, San Diego

Table of Contents

Sources	4
Background	5
First Interim Report Key Guidance	5
Planning Factors for 2023-24 and Multiyear Projections	6
Reductions to Block Grants	7
Transitional Kindergarten	8
Special Education	9
Equity Multiplier	9
Local Control and Accountability Plan	10
Summary	10

Sources

Association of California School Administrators
Ball/Frost Group, LLC
California Association of School Business Officials
California Collaborative for Educational Excellence
California Department of Education
California Department of Finance
California Public Employees' Retirement System
California State Teachers' Retirement System
California State Board of Education
California School Boards Association
California School Information Services
Capitol Advisors
Fiscal Crisis and Management Assistance Team
K-12 High Speed Network
National Forest Counties and Schools Coalition
School Services of California
Small School Districts' Association
Statewide Local Educational Consortium Co-Chairs
WestEd

Sonoma County LEAs should read SCOE Biz Bulletin 24-06 dated October 19, 2023. Information included should be used in conjunction with the Common Message in preparation and submission of the LEA's 2023-24 First Interim Report.

Background

Since May 2008, county office chief business officials (CBOs) have crafted common messages to offer districts guidance on crafting assumptions for budget and interim reports. The Business and Administration Services Committee's (BASC's) goal is to support this endeavor by providing county office CBOs with a uniform common message, based on assumptions used by the California Department of Finance (DOF).

BASC would like to thank the DOF, State Board of Education (SBE), California Department of Education (CDE) and Fiscal Crisis and Management Assistance Team (FCMAT), and our colleagues listed in the sources section for providing BASC and our local educational agencies (LEAs) with the most up-to-date information at the time of writing.

The BASC Common Message is intended to provide guidance and recommendations to COEs. These COEs will tailor this guidance to the unique circumstances of the LEAs in their respective counties. Even within a single county, the guidance may vary considerably based on each district's educational, fiscal and operational characteristics. Consequently, districts and other entities seeking to understand the guidance applicable to a particular LEA should refer to the information released by the COE in the county where the LEA is located.

First Interim Report Key Guidance

Governor Gavin Newsom signed an on-time budget in June. Subsequently, the state legislature adopted Senate Bill (SB) 141, which introduces small changes to the budget. The most significant of these changes include:

- Language was added to address emergency closure situations for the Expanded Learning Opportunities Program. In the event of a [Request for Allowance of Attendance Due to Emergency Conditions \(Form J-13 A\)](#) qualifying emergency, each LEA is required to adopt a board resolution that outlines the facts substantiating the need for an emergency closure. Furthermore, they must provide supporting documentation for audit purposes.
- Language was added to clarify that the new early enrollment Transitional Kindergarten (TK) classroom enrollment and the adult-to-student thresholds are specific to individual classrooms, rather than averaged across each school site like the other TK requirements.

In November 2022, California voters passed Proposition 28, which mandates the annual allocation of 1% of the TK-12 portion of Proposition 98 funding for arts and music instruction in schools. However, no further clarification has been issued beyond the language enacted in early July as part of Senate Bill (SB) 115. Given that LEA and school site allocations are not yet known, and certain key provisions of Proposition 28 (including the requirement that 80% of these funds be used to hire staff and the restriction that these funds supplement, not supplant current funding) lack clarity, LEAs should continue to exercise caution in planning for the use of these

funds.

Possible Government Shutdown

There is a significant risk that the federal government may face a shut down in mid-November because of Congress’s inability to reach a budget agreement. President Joe Biden recently signed a 45-day continuing resolution that prevented a government shutdown and ensured federal government funding through November 17. If Congress cannot reach an agreement by November 17, they will need to pass another continuing resolution to maintain government funding or they will face a government shutdown.

However, according to the CDE, LEAs are not expected to experience any short-term funding disruptions in the event of a federal government shutdown. This is due to the funding mechanisms in place for various programs:

- The Every Student Succeeds Act (ESSA) Titles III, IV, and V operate on a forward-funding basis. Funds allocated for the state fiscal year 2023-24 were appropriated in the federal fiscal year 2022-23 budget but only became accessible on July 1, 2023.
- Funding for ESSA Title I and Title II programs was also appropriated in the previous year's federal budget. However, these programs rely on a combination of forward funding and advanced appropriations. The forward-funded portion became available on July 1, 2023, while the remaining funds for state fiscal year 2023-24 were advanced appropriations, accessible from October 1, 2023.
- Child Nutrition and Early Education programs, while not forward-funded in the same manner as the programs discussed above, are also expected to remain funded for several months following a government shutdown.

Planning Factors for 2023-24 and Multiyear Projections

Below are the key planning factors that LEAs should incorporate into their 2023-24 First Interim Reports and multiyear projections (MYPs). These factors are based on the most up-to-date information available:

Planning Factor	2023-24	2024-25	2025-26
Cost-of-Living Adjustment (COLA)			
Local Control Funding Formula (LCFF) COLA	8.22%	3.94% ¹	3.29%
Special Education COLA	8.22%	3.94% ¹	3.29%

Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	26.68%	27.70%	28.30%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per Average Daily Attendance (ADA)	\$177.00	\$177.00	\$177.00
Proposition 20 per ADA	\$72.00	\$72.00	\$72.00
Minimum Wage	\$16.00 ²	\$16.50 ³	\$16.90 ⁴
Universal TK/ADA LCFF add-on for the 12-to-1 student-to-adult ratio	\$3,044.00	\$3,164.00	\$3,268.00
Mandate Block Grant			
School Districts			
Grades K-8 per ADA	\$37.63 ⁵	\$39.30	\$40.59
Grades 9-12 per ADA	\$72.49 ⁵	\$75.71	\$78.20
Charter Schools			
Grades K-8 per ADA	\$19.76 ⁵	\$20.63	\$21.31
Grades 9-12 per ADA	\$54.91 ⁵	\$57.34	\$59.23

1. Note that five out of the eight data points used to calculate the statutory COLA indicate that it will be significantly lower than currently projected.
2. Effective January 1, 2024.
3. Effective January 1, 2025.
4. Effective January 1, 2026.
5. These rates reflect a reduction of 0.47% due to the appropriation for the program being insufficient to fully fund it.

Reductions to Block Grants

Arts, Music and Instructional Materials Discretionary Block Grant

The 2022-23 State Budget established the Arts, Music and Instructional Materials Discretionary

Block Grant, initially totaling \$3.6 billion in one-time funds. This grant was designed to provide LEAs with funding for specified uses, including standards-aligned professional development, instructional materials, improved school culture, and the development of diverse and culturally relevant book collections.

However, the 2023-24 State Budget reduced this amount by \$200 million, or approximately 6% of the original grant amount. The first 50% of the original grant amount was distributed to LEAs in November 2022, while the remaining funds, reduced to account for the \$200 million budget cut, were distributed to LEAs in October 2023.

As a reminder, the grant requires LEA governing boards to approve expenditure plans consistent with the allowable uses defined by the grant.

Learning Recovery Emergency Block Grant

The 2022-23 State Budget also established the Learning Recovery Emergency Block Grant, initially totaling \$7.9 billion in one-time funds. It is designed to support academic learning recovery and the social and emotional well-being of staff and students. This funding is designated to be spent through the 2027-28 fiscal year.

However, the 2023-24 State Budget reduced the funding for the Learning Recovery Emergency Block Grant by \$1.1 billion, which amounts to approximately a 14% reduction in the 2022-23 fiscal year. That said, the legislature intends to restore these funds, beginning in the 2025-26 fiscal year, with an annual increase of \$378.7 million through the 2027-28 fiscal year.

In the 2022-23 fiscal year, LEAs received the full apportionment for the Learning Recovery Emergency Block Grant. To recover the reduction in funds, the CDE will reduce most LEAs' principal apportionment in the 2023-24 fiscal year. However, in rare cases where reducing the principal apportionment is not a viable option, the CDE may bill an LEA for the amount to be returned.

These reductions will be applied to the October 2023 Principal Apportionment payments that are currently in process. A small number of LEAs may experience these reductions in their November and/or December Principal Apportionments. Consequently, LEAs will receive less revenue than initially projected for those months and will need to adjust their cash flow projections accordingly.

Please note that the actual reduction in revenue should be attributed to the Learning Recovery Emergency Block Grant under Standardized Account Code Structure (SACS) Resource Code 7435.

Transitional Kindergarten

As a reminder, the 2023-24 State Budget made significant changes to TK staffing requirements:

- Beginning in 2023-24, any LEA that chooses to enroll children in TK who meet the definition of "early enrollment children" (those whose fourth birthday falls between

June 3 and September 1 preceding the school year in which they are enrolled in TK) must adhere to a 10-to-1 student-to-adult ratio and maintain a maximum class size of 20 for classes that include an early enrollment child.

- Beginning in 2025-26, all TK classrooms must be staffed at a 10-to-1 student-to-adult ratio. While the legislature intends to provide funding to support this staffing ratio, the 10-to-1 requirement is no longer contingent upon the receipt of additional funding. Districts will need to incorporate this lower staffing ratio into their First Interim MYPs.

Special Education

The 2023-24 State Budget includes an 8.22% COLA for the Special Education base grant, increasing it to approximately \$887.40 per funded ADA. In preparing for the 2023-24 First Interim Report, consider the following additional nuances:

- Special Education Local Plan Areas (SELPAs) are required to allocate base funding of at least the same amount provided to their member LEAs in the 2022-23 fiscal year for 2023-24. This minimum allocation should be increased by the 8.22% COLA and adjusted to account for any changes in the funded ADA.
- LEAs may allocate funds back to their SELPA for purposes of providing regionalized or other programmatic services.
- While the AB 602 funding formula for Special Education is based on each individual LEA's ADA, it is important to analyze and update the projected AB 602 revenue using the current three-year average of ADA. Given the severe decline in enrollment across the state, careful attention is required for each ADA-driven revenue source.
- The moratorium on the creation of new single-district SELPAs has been extended by an additional two years to June 30, 2026.
- The CDE must post each SELPA's annual local plan on its website.

Equity Multiplier

The 2023-24 State Budget created a new program called the Local Control Funding Formula Equity Multiplier. Under this program, funding will be allocated to LEAs for schools meeting specific criteria: a prior year nonstability rate exceeding 25% and a prior year socioeconomically disadvantaged pupil (as defined [here](#)) rate exceeding 70%. The CDE will certify these allocations at the First Principal Apportionment.

Local Educational Agencies should take into consideration that schools' eligibility for Equity Multiplier funds may change from year to year based on fluctuations in their nonstability rate and/or their socioeconomically disadvantaged pupil rate. Data on stability rates can be found on [DataQuest](#) or [downloaded](#) from the CDE. The data for the 2023-24 fiscal year is expected to be published in early 2024.

Equity Multiplier funding is restricted (for SACS coding, please use Resource Code 7399 and Revenue Object Code 8590). Starting with the 2024-25 LCAP adoption, it will be subject to reporting requirements in the Local Control and Accountability Plan (LCAP). The CDE provides further details about the Equity Multiplier, which are available [here](#).

Local Control and Accountability Plan

The 2023-24 State Budget mandates several revisions to the LCAP template and its instructions. Drafts of the revisions were reviewed by the SBE during their September 2023 meeting, and the SBE is expected to formally adopt the revised template at their November 2023 meeting.

For more information on the proposed changes, please refer to the SBE's [September 2023 Agenda Item #02](#) and the [draft LCAP template](#), both of which were presented during the meeting. The final changes approved by the SBE in November will be detailed in the Second Interim Common Message.

Summary

The purpose of this edition of the Common Message is to provide LEAs with data and guidance for fiscal planning and the development of their First Interim Report and MYPs. The information provided for fiscal year 2023-24 and beyond includes the latest known proposals and projections to facilitate effective multiyear planning.

Local Educational Agencies should be aware that the state faces potential revenue shortfalls and budget deficits that could result in further cuts to education spending. The state's total revenue for the last fiscal year will not be known until all outstanding 2022 taxes have been filed, because nearly all residents and some corporations were granted tax filing extensions until November.

Moreover, the Legislative Analyst's Office recently indicated that the state may be experiencing a mild recession that began in the fourth quarter of 2022. While state revenues appear to be stabilizing, the office projects that the state will face a nearly \$10 billion deficit in 2024-25. To compound matters, the 2024-25 COLA is showing a downward trend towards 2%. This projection is based on five out of the eight data points used to calculate the statutory COLA.

LEAs face near and long-term challenges, including risks to the state revenue forecast, reduced ADA because of COVID-19-related student absences, cost pressures (e.g., pension rate increases), expiring one-time COVID-19 relief funds, and declining enrollment. Given that each LEA has unique funding and program needs, it is crucial that LEAs continuously assess their individual situations, work closely with their COE, and develop comprehensive plans that maintain their fiscal solvency and preserve the integrity of their educational programs.

SSC School District and Charter School Financial Projection Dartboard 2023-24 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2023–24 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2022-23	2023-24 ¹	2024-25	2025-26	2026-27
Department of Finance Statutory COLA	6.56%	8.22%	3.94%	3.29%	3.19%
Planning COLA	6.56%	8.22%	3.94%	3.29%	3.19%

LCFF GRADE SPAN FACTORS FOR 2023-24				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2022-23 Base Grants	\$9,166	\$9,304	\$9,580	\$11,102
Statutory COLA of 8.22%	\$753	\$765	\$787	\$913
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$1,032	–	–	\$312
2023-24 Adjusted Base Grants ²	\$10,951	\$10,069	\$10,367	\$12,327
Transitional Kindergarten (TK) Add-On ³	\$3,044	–	–	–

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2022-23	2023-24	2024-25	2025-26	2026-27
California CPI		5.69%	3.55%	3.03%	2.64%	2.90%
California Lottery	Unrestricted per ADA	\$204	\$177	\$177	\$177	\$177
	Restricted per ADA	\$100	\$72	\$72	\$72	\$72
Mandate Block Grant (District)	Grades K-8 per ADA	\$34.94	\$37.81	\$39.30	\$40.59	\$41.88
	Grades 9-12 per ADA	\$67.31	\$72.84	\$75.71	\$78.20	\$80.69
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$18.34	\$19.85	\$20.63	\$21.31	\$21.99
	Grades 9-12 per ADA	\$50.98	\$55.17	\$57.34	\$59.23	\$61.12
Interest Rate for Ten-Year Treasuries		3.72%	3.60%	2.98%	2.90%	3.00%
CalSTRS Employer Rate ⁴		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁴		25.37%	26.68%	27.70%	28.30%	28.70%
Unemployment Insurance Rate ⁵		0.50%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁶		\$15.50	\$16.00	\$16.50	\$16.90	\$17.30

STATE MINIMUM RESERVE REQUIREMENTS FOR 2023-24	
Reserve Requirement	District ADA Range
The greater of 5% or \$80,000	0 to 300
The greater of 4% or \$80,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Applies to Special Education, Child Nutrition, State Preschool, Foster Youth, Mandate Block Grant, Adult Education, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education.

²Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

³Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁴California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2023-24 are final, and the subsequent years' rates are subject to change based on determination by the respective governing boards.

⁵Unemployment rate in 2023-24 is final based on determination by the Employment Development Department and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁶Minimum wage rates are effective January 1 of the respective year.

Section 8:

Technical Review

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

Bellevue Union Elementary

Sonoma County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund. **Passed**

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

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

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

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

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

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

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

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

INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>
INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>
OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund.	<u>Passed</u>
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete.	<u>Passed</u>

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided.	<u>Passed</u>
CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) Explanation: An external cashflow worksheet has been provided in the District's 1st Interim Report, outside of SACS.	<u>Exception</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission	<u>Passed</u>
CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided.	<u>Passed</u>
FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.	<u>Passed</u>
INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided.	<u>Passed</u>
MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)	<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.	<u>Passed</u>