

December 13, 2023

The following schedule is a comparison between the 2023-24 budget revenues for all funds and the 2023-2024 1st interim revenues on October 31, 2023.

Revenues

Fund	Budget	Revised Budget	Percent Change
General Fund – 01 (restricted and unrestricted)	\$137,627,976	\$150,281,555	9.19%
Student Activity Special Revenue Fund- 08	\$250,000	\$250,000	0.00%
Charter School Special Revenue Fund - 09	\$5,482,633	\$5,670,753	3.43%
Adult Education Fund - 11	\$95,869	\$155,869	62.59%
Child Development Fund – 12	\$2,882,939	\$2,882,939	0.00%
Cafeteria Fund – 13	\$5,615,000	\$5,615,000	0.00%
Deferred Maintenance – 14	\$3,740,424	\$3,740,424	0.00%
Special Reserve Fund for Postemployment Benefits - 20	\$4,100,000	\$4,600,000	12.20%
Capital Facilities – 25	\$1,000	\$10,824	982.40%
County School Facility Fund – 35	\$75,000	\$75,000	0.00%
Special Reserve Fund for Capital Projects – 40 (fire fund)	\$0	\$0	0.00%
Capital Fund – Blended Components - 49	\$483,953	\$483,953	0.00%
Bond Interest & Redemption – 51	\$6,475,490	\$6,475,490	0.00%
Debt Service Fund- Blended Components – 52	\$2,670,250	\$2,670,250	0.00%
Self Insurance Fund – 67	\$1,012,276	\$1,012,276	0.00%

The following schedule is a comparison between the 2023-24 budget expenditures for all funds and the 2023-2024 1st interim expenditures on October 31, 2023.

Expenditures

Fund	Budget	Revised Budget	Percent Change
General Fund – 01	\$149,528,846	\$162,124,279	8.42%
Student Activity Special Revenue Fund- 08	\$250,000	\$250,000	0.00%
Charter School Special Revenue Fund - 09	\$4,975,735	\$5,307,993	6.68%
Adult Education Fund - 11	\$95,869	\$155,869	62.59%
Child Development Fund – 12	\$2,965,328	\$2,892,830	-2.44%
Cafeteria Fund – 13	\$5,564,553	\$5,549,740	-0.27%
Deferred Maintenance – 14	\$2,319,486	\$5,091,720	119.52%
Special Reserve Fund for Postemployment Benefits - 20	\$0	\$0	0.00%
Capital Facilities – 25	\$75,000	\$84,824	13.10%
County School Facility Fund – 35	\$925,220	\$1,580,965	70.87%
Special Reserve Fund for Capital Projects – 40 (fire fund)	\$0	\$0	0.00%
Capital Fund – Blended Components - 49	\$225,482	\$225,482	0.00%
Bond Interest & Redemption – 51	\$7,364,156	\$7,364,156	0.00%
Debt Service Fund- Blended Components – 52	\$3,298,330	\$3,298,330	0.00%
Self Insurance Fund – 67	\$1,011,276	\$1,011,276	0.00%

The following schedule is a comparison between the 2023-2024 budget ending fund balance projections for all funds and the 2023-2024 1st interim fund balance projections.

Ending Fund Balance

Fund	Budget	Projected 2023/2024	Percent change
General Fund – 01 (unrestricted and restricted)	\$54,990,893	\$63,899,219	16.20%
Student Activity Special Revenue Fund- 08	\$454,690	\$461,387	1.47%
Charter School Special Revenue Fund - 09	\$3,252,437	\$3,430,610	5.48%
Adult Education Fund - 11	\$0	\$0	0.00%
Child Development Fund – 12	\$513,180	\$746,174	45.40%
Cafeteria Fund – 13	\$2,535,096	\$3,181,410	25.49%
Deferred Maintenance – 14	\$6,095,695	\$4,321,575	-29.10%
Special Reserve Fund for Postemployment Benefits - 20	\$10,808,372	\$11,320,450	4.74%
Capital Facilities – 25	\$78,603	\$86,412	9.93%
County School Facility Fund – 35	\$3,663,087	\$3,331,394	-9.06%
Special Reserve Fund for Capital Projects – 40 (fire fund)	\$0	\$0	0.00%
Capital Fund – Blended– 49	\$1,591,450	\$1,597,271	0.37%
Bond Interest & Redemption– 51	\$5,285,754	\$5,300,962	0.29%
Debt Service Fund- 52	\$1,375,012	\$1,365,219	-0.71%
Self Insurance Fund – 67	\$358,936	\$275,943	-23.12%

The following schedules are a detailed comparison between the 2023-2024 general fund (fund 01) budget and the 1st interim revenues and expenditures.

Revenues	Budget	Revised Budget	Percent Change
LCFF Sources*	\$107,558,375	\$109,055,521	1.39%
Federal Revenue*	\$14,092,158	\$17,699,368	25.60%
Other State Revenue*	\$11,351,974	\$18,722,078	64.92%
Other Local Revenue	\$4,625,469	\$4,804,588	3.87%
Total Revenues	\$137,627,976	\$150,281,555	9.19%

*LCFF funds changed due to an increase in unduplicated pupil percentage, 3-year average ADA adjustment and Federal and State Revenue changed due to carryover and increased one-time restricted funding.

Expenditures	Budget	Revised Budget	Percent Change
Salaries*	\$81,138,320	\$81,724,832	0.72%
Benefits*	\$33,237,614	\$33,380,909	0.43%
Books & Supplies*	\$9,536,234	\$14,929,396	56.55%
Services & Other Operating Expenses*	\$12,902,325	\$14,937,632	15.77%
Other Outgo and Transfer Outs	\$11,095,333	\$11,662,217	5.11%
Capital Outlay**	\$2,170,435	\$6,055,299	178.99%
Direct Support/Indirect Costs	(\$551,415)	(\$566,006)	2.65%
Total Expenses	\$149,528,846	\$162,124,279	8.42%

*Books & Supplies and Services have increased due to carryover funds being allocated to the site budgets, one-time expenditures, and the increased cost of goods, and supplies. **Capital Outlay increased due to the necessary replacement of Marquees, copy machines, and buses.

Change in Fund Balance – Multi-year Projections

Based on information known on October 31, 2023, the ending fund balance for unrestricted general fund is projected to be \$40,304,196 on June 30, 2024.

It is important to keep in mind that the ending fund balance does not include reserve for economic uncertainty or designations. These drop the projected unassigned/unappropriated unrestricted general fund balance to \$12,387,769, which is virtually all one-time money. We have experienced a significant and ongoing reduction in our attendance over the past several years. Although we have had a hold harmless provision to this ADA loss, we will be required to remove funding from our budget in 24-25 of (-\$4,784,684) and 25-26 of (-\$1,070,458). This decrease is also reflected in the multi-year assumptions in the out years. This decrease almost takes the entire anticipated COLA for both years.

The 1st interim report includes projected COLA's in the out years, but does not include any anticipated raises. The 1st interim report contains a considerable amount of one-time restricted funding. While one-time money has benefits, much of these funds are required to be used to mitigate the impacts and effects of the COVID 19 pandemic. These impacts and student needs will likely outlast the spending timelines of these one-time funds.

For the multi-year projections, we are following the County Office of Education's recommendations. Under these recommendations, the district has used the "official" COLAs and GAP funding percentages provided by the Department of Finance and the official FCMAT/BASC Local Control Funding Formula calculator. However, it is being reported that State revenues are down and the originally projected COLA of 3.94% will be significantly less at Governor's budget in January. We have followed the guidance in the common message for this Interim report and will make any necessary adjustment in future reports.

Ending Fund Balance

Year	Unrestricted	Restricted	Total*
2014-2015	\$16,228,871	\$2,083,732	\$18,312,603
2015-2016	\$17,824,622	\$3,691,312	\$21,515,934
2016-2017	\$19,783,417	\$4,641,933	\$24,425,350
2017-2018	\$23,136,337	\$3,900,919	\$27,037,256
2018-2019	\$21,966,075	\$4,390,588	\$26,356,663
2019-2020	\$24,984,555	\$4,002,164	\$28,986,719
2020-2021	\$29,275,522	\$7,325,511	\$36,601,033
2021-2022	\$34,196,244	\$4,684,933	\$38,881,177
2022-2023 (projected)	\$47,361,566	\$28,380,377	\$75,741,943
2023-2024 (projected)	\$40,304,196	\$23,595,023	\$63,899,219

*Total ending fund balances before designations

Acknowledgements

We appreciate the fiscal support provided by the Lincoln Unified School District Board of Trustees, staff and the community for the development, implementation, and maintenance of an excellent educational program for the students of Lincoln Unified School District.

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 13, 2023

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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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: Kelly Townley

Telephone: (209) 953-8836

Title: Director, Business Services

E-mail: ktownley@lued.net

Criteria and Standards Review Summary

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

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

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

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	n/a	
		• 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?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-Insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first Interim projections, are salary and benefit negotiations still unsettled for:		X
		• Certificated? (Section S8A, Line 1b)		
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	X	
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	

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2023-24)				
District Regular	7,985.38	8,019.27		
Charter School	0.00	0.00		
Total ADA	7,985.38	8,019.27	.4%	Met
1st Subsequent Year (2024-25)				
District Regular	7,985.38	8,019.27		
Charter School				
Total ADA	7,985.38	8,019.27	.4%	Met
2nd Subsequent Year (2025-26)				
District Regular	7,985.38	7,602.15		
Charter School				
Total ADA	7,985.38	7,602.15	(4.8%)	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds 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 funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

At Budget Development our ADA was calculated on current or prior year P-2. The enacted 23/24 Budget provided ADA relief: CoVid 18 relief and ADA mitigation providing a higher ADA than previous year's P-2.

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	8,369.00	8,329.00		
Charter School				
Total Enrollment	8,369.00	8,329.00	(.5%)	Met
1st Subsequent Year (2024-25)				
District Regular	8,369.00	8,329.00		
Charter School				
Total Enrollment	8,369.00	8,329.00	(.5%)	Met
2nd Subsequent Year (2025-26)				
District Regular	8,369.00	8,329.00		
Charter School				
Total Enrollment	8,369.00	8,329.00	(.5%)	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	8,434	8,939	
Charter School			
Total ADA/Enrollment	8,434	8,939	94.4%
Second Prior Year (2021-22)			
District Regular	8,063	8,531	
Charter School			
Total ADA/Enrollment	8,063	8,531	94.5%
First Prior Year (2022-23)			
District Regular	7,634	8,369	
Charter School			
Total ADA/Enrollment	7,634	8,369	91.2%
Historical Average Ratio:			93.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.9%

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	7,602	8,328		
Charter School	0			
Total ADA/Enrollment	7,602	8,328	91.3%	Met
1st Subsequent Year (2024-25)				
District Regular	7,757	8,328		
Charter School				
Total ADA/Enrollment	7,757	8,328	93.1%	Met
2nd Subsequent Year (2025-26)				
District Regular	7,757	8,328		
Charter School				
Total ADA/Enrollment	7,757	8,328	93.1%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2023-24)	109,317,518.00	110,892,030.00	1.4%	Met
1st Subsequent Year (2024-25)	109,951,306.00	111,983,350.00	1.8%	Met
2nd Subsequent Year (2025-26)	109,960,022.00	113,717,649.00	3.4%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

At Budget Development our ADA was calculated on current or prior year P-2. The enacted 23/24 Budget provided ADA relief: CoVid 19 relief and ADA mitigation providing a higher ADA than previous year's P-2. The LCFF revenue calculation is based on the enacted budget ADA.

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)	80,105,918.61	86,550,953.39	90.3%
Second Prior Year (2021-22)	65,207,032.65	75,033,130.83	86.9%
First Prior Year (2022-23)	68,681,857.21	77,970,575.12	88.1%
	Historical Average Ratio:		88.4%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.4% to 91.4%	85.4% to 91.4%	85.4% to 91.4%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	80,687,666.00	93,188,081.00	86.6%	Met
1st Subsequent Year (2024-25)	84,173,709.00	94,671,158.00	88.9%	Met
2nd Subsequent Year (2025-26)	85,335,758.00	96,023,594.00	88.9%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2023-24)	14,082,158.00	17,699,368.00	25.6%	Yes
1st Subsequent Year (2024-25)	4,806,347.00	4,819,575.00	-3.9%	No
2nd Subsequent Year (2025-26)	4,806,347.00	4,819,575.00	-3.9%	No

Explanation:
(required if Yes)

Current year reflects carry over funds (ESSER, Title Im, Title II, Title III) ESSER III/ELO funds carry over through June 30, 2024

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

Current Year (2023-24)	11,351,974.00	18,722,078.00	64.9%	Yes
1st Subsequent Year (2024-25)	15,253,301.00	15,751,956.00	3.3%	No
2nd Subsequent Year (2025-26)	15,253,301.00	15,751,956.00	3.3%	No

Explanation:
(required if Yes)

Current Year reflects one-time funding from the enacted budget (Arts, Music & Instructional Materials Block Grant and Learning Recovery Grant) and prior year carry over.

Other Local Revenue (Fund 01, Objects 8800-8799) (Form MYPI, Line A4)

Current Year (2023-24)	4,625,468.00	4,804,588.00	3.9%	No
1st Subsequent Year (2024-25)	4,625,468.00	4,453,726.00	-3.7%	No
2nd Subsequent Year (2025-26)	4,625,468.00	4,453,726.00	-3.7%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	9,536,234.00	14,929,396.00	56.6%	Yes
1st Subsequent Year (2024-25)	7,088,890.00	6,243,963.00	-11.6%	Yes
2nd Subsequent Year (2025-26)	7,032,019.00	6,243,963.00	-11.2%	Yes

Explanation:
(required if Yes)

Current year and and subsequent years reflect increases for carry over and one-time funding expenditures.

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

Current Year (2023-24)	12,902,325.00	14,937,632.00	15.8%	Yes
1st Subsequent Year (2024-25)	11,479,293.00	12,584,544.00	9.6%	Yes
2nd Subsequent Year (2025-26)	11,629,293.00	12,734,544.00	9.5%	Yes

Explanation:
(required if Yes)

Current year and and subsequent years reflect increases for carry over and one-time funding expenditures.

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)	30,089,601.00	41,226,034.00	37.1%	Not Met
1st Subsequent Year (2024-25)	24,685,117.00	24,825,257.00	.6%	Met
2nd Subsequent Year (2025-26)	24,685,117.00	24,825,257.00	.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	22,438,559.00	29,867,028.00	33.1%	Not Met
1st Subsequent Year (2024-25)	18,669,183.00	18,826,507.00	1.4%	Met
2nd Subsequent Year (2025-26)	18,661,312.00	18,978,507.00	1.7%	Met

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

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

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

Explanation:

Federal Revenue

(linked from 6A

if NOT met)

Current year reflects carry over funds (ESSER, Title Im, Title II, Title III) ESSER III/ELO funds carry over through June 30, 2024

Explanation:

Other State Revenue

(linked from 6A

if NOT met)

Current Year reflects one-time funding from the enacted budget (Arts, Music & Instructional Materials Block Grant and Learning Recovery Grant) and prior year carryover.

Explanation:

Other Local Revenue

(linked from 6A

if NOT met)

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

Explanation:

Books and Supplies

(linked from 6A

if NOT met)

Current year and and subsequent years reflect increases for carry over and one-time funding expenditures.

Explanation:

Services and Other Exps

(linked from 6A

if NOT met)

Current year and and subsequent years reflect increases for carry over and one-time funding expenditures.

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 52080(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 7890.

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	4,083,128.36	4,699,416.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		4,699,416.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.4%	12.1%	11.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.5%	4.0%	3.9%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2023-24)	(7,057,370.00)	101,720,069.00	6.9%	Not Met
1st Subsequent Year (2024-25)	(327,054.00)	96,723,146.00	.3%	Met
2nd Subsequent Year (2025-26)	(223,435.00)	98,075,582.00	.2%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Additional one-time expenditures and salary adjustments.

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)	63,899,219.00	Met
1st Subsequent Year (2024-25)	63,356,595.00	Met
2nd Subsequent Year (2025-26)	63,394,842.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2023-24)	58,890,737.55	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

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

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, 1st and 2nd Subsequent Year data will be extracted. If not, enter district regular ADA and charter school ADA corresponding to financial data reported in the General Fund, only, for the two subsequent years.

Percentage Level		District ADA
5% or \$80,000 (greater of)	0	to 300
4% or \$80,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	7,802.16	8,018.27	8,018.27
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):

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s):

Yes

- 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)	162,124,279.00	136,640,806.00	137,814,234.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	162,124,279.00	136,640,806.00	137,814,234.00

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

3%	3%	3%
4,863,726.37	4,099,224.18	4,134,427.02
0.00	0.00	0.00
4,863,726.37	4,099,224.18	4,134,427.02

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2023-24)	(2024-25)	(2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	4,863,728.00	4,099,224.00	4,134,427.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	12,009,906.00	12,447,355.00	12,188,717.00
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)	16,873,634.00	16,548,579.00	16,323,144.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.41%	12.11%	11.84%
District's Reserve Standard (Section 10B, Line 7):	4,863,728.37	4,099,224.18	4,134,427.02
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

55. 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

55A. 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 55A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund					
(Fund 01, Resources 0000-1999, Object 8990)					
Current Year (2023-24)	(16,864,371.00)	(16,604,659.00)	9.7%	1,640,288.00	Not Met
1st Subsequent Year (2024-25)	(17,292,618.00)	(17,292,618.00)	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	(17,599,763.00)	(17,599,763.00)	0.0%	0.00	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)	8,134,850.00	8,681,347.00	6.7%	546,497.00	Not Met
1st Subsequent Year (2024-25)	4,634,850.00	2,124,941.00	-54.2%	(2,509,909.00)	Not Met
2nd Subsequent Year (2025-26)	4,634,850.00	2,124,941.00	-54.2%	(2,509,909.00)	Not Met
1d. Capital Project Cost Overruns					
Have capital project cost overruns occurred since budget adoption that may impact the general fund operational budget?				No	

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

55B. Status of the District's Projected Contributions, Transfers, and Capital Projects

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

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

Explanation:
(required if NOT met)

Projected contributions increase due to additional Special Ed contracts and negotiation settlement.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Additional transfers to cover one-time expenditures.

- 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)

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 01CSI, Item S8A), 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)

No

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

N/A

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	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2023-24
Capital Leases				
Certificates of Participation	14	Fund 49 - Object 622	Fund 52 - Objects 7438-7439	7,855,000
General Obligation Bonds	17	Fund 51 - Objects 8590,8571,8611-8614	Fund 51 - Objects 7433-7434	662,518,192
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Fund 01 - Object 8011	Fund 01 - Objects 1xxx-2xxx	824,355

Other Long-term Commitments (do not include OPEB):

Community Facilities Bonds	15	Fund 9 - Object 8622	Fund 52 - Objects 7438-7439	13,616,670
Bond Premium Net of Amortization	14	Funds 49 & 51	Funds 51 & 52 - Objects 7434,7438	3,319,470
Accreted Interest on bonds	14	Funds 49 & 51	Funds 51 & 52 - Objects 7434,7438	24,139,888
Lease Liability	28	Fund 01	Fund 01 - Object 5610	894,249
TOTAL:				712,967,704

Type of Commitment (continued)	Prior Year (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Capital Leases				
Certificates of Participation	885,250	1,075,450	1,076,900	1,059,300
General Obligation Bonds	4,684,357	4,863,334	3,909,760	2,812,615
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	894,249			

Other Long-term Commitments (continued):

Community Facilities Bonds	2,216,594	2,211,094	2,226,019	2,226,019
Bond Premium Net of Amortization	480,620	480,620	480,620	480,620
Accreted Interest on bonds	165,972	165,972	181,722	187,879
Lease Liability	20,754	21,738	22,761	22,761

Total Annual Payments:	9,347,796	8,816,208	7,897,802	6,889,194
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

58B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

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

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

Funding sources (GO Bonds and CFD Bonds) have sufficient ending fund balance and revenues to meet the annual debt service commitments.

58C. 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?

n/a

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

Yes

2 OPEB Liabilities

a. Total OPEB liability

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

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

Budget Adoption

(Form 01CS, Item S7A)

First Interim

11,213,307.00	11,213,307.00
0.00	0.00
11,213,307.00	11,213,307.00

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

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

Actuarial	Actuarial
Sep 19, 2022	Oct 26, 2023

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

1,193,304.00	11,320,450.00
1,193,304.00	11,320,450.00
1,193,304.00	11,320,450.00

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

420,000.00	458,566.00
420,000.00	458,566.00
420,000.00	458,566.00

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

758,304.00	758,304.00
758,304.00	758,304.00
758,304.00	758,304.00

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

40	40
40	40
40	40

4. Comments:

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

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

Budget Adoption

(Form 01CS, Item S7B) First Interim

3 Self-Insurance Contributions

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

Budget Adoption

(Form 01CS, Item S7B) First Interim

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

4 Comments:

--

SB. 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

No

Were all certificated labor negotiations settled as of budget adoption?

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	482.8	485.0	495.0	495.0

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 8 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

Yes

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

560,889

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

7. Amount included for any tentative salary schedule increases

4,100,000		
-----------	--	--

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
91,023	91,023	91,023
73.1%	73.1%	73.1%
4.8%	0.0%	0.0%

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

631,861	602,098	797,419
1.6%	1.6%	1.6%

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
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	336.8	365.9	365.9	365.9

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

Yes

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since Budget Adoption

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

Nov 15, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

Nov 15, 2023

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

Yes

If Yes, date of budget revision board adoption:

Nov 15, 2023

4. Period covered by the agreement:

Begin Date:

Jul 01, 2023

End Date:

Jun 30, 2024

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)?

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

2,133,724

% change in salary schedule from prior year

8.2%

or

Multiyear Agreement

Total cost of salary settlement

2,318,124

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

0.0%

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

General fund, LCAP, one-time funding for off salary schedule payment.

Negotiations Not Settled

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

55,406

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
3,065,504	3,065,504	3,065,504
65.9%	65.9%	65.9%
0.0%	0.0%	0.0%

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

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

No		

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
202,628	205,061	207,521
1.2%	1.2%	1.2%

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	68.0	68.0	68.0	65.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
442,671	0	0
7.0%	0.0%	0.0%

Negotiations Not Settled

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

112,205

4. Amount included for any tentative salary schedule increases

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
0	0	0

**Management/Supervisor/Confidential
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

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

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

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
14,075	91,708	92,716
1.7%	1.1%	1.1%

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

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

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

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

--	--	--

89. 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.

89A. Identification of Other Funds with Negative Ending Fund Balances

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

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year? No
- If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.
2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.
-
-
-
-
-
-

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	Yes
A4.	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
A5.	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Is the district's financial system independent of the county office system?	No
A8.	Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)	No
A9.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review



SAN JOAQUIN COUNTY OFFICE OF EDUCATION
Troy A. Brown, Ed.D., County Superintendent of Schools

2023-24 1st Interim

Lincoln Unified School District

District

The undersigned, hereby certify that the Board of Education of the _____ Lincoln Unified _____ School District, at its meeting on _____ December 13, 2023 _____, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the 1st Interim Financial Report, and upon which the District's multiyear financial projections are based.

Signed: _____

Date: _____ 12/13/2023 _____

President, Board of Education

Signed: _____

Date: _____ 12/13/2023 _____

District Superintendent



Lincoln Unified School District

Please fill out the form completely. Wherever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions must agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you with questions, which could require further documentation. Thank you.

LCFF Funding Sources (8010-8099):

Please describe reason(s) for changes:

Federal Revenue (8100-8299):

Please describe reason(s) for changes:

State Revenue (8300-8599):

Please describe reason(s) for changes:

Printed 12/7/2023

[illegible]

Adopted Budget Totals	1st Interim (Unrestricted Only) 2023-24	Projected (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26
Total Revenues & Other Financing Sources	\$ 94,675,508	\$ 94,662,699	\$ 96,396,092
EXPENSES:			
Object 1XXX:			
Step & Column included in:	% \$	% Increase/(Decrease) \$	% Increase/(Decrease) \$
Settlement included in:	% \$	% \$	% \$
Other:	% \$	% \$	% \$
Growth Positions:	FTE \$	FTE \$	FTE \$
One time \$ included in:	\$	\$	\$
Plus(Minus) Other \$ changes:	\$	\$	\$
Total Change from Prior Period	\$ 104,296	\$ 1,154,415	\$ 701,100
Adjusted Budget Amount	\$ 44,401,061	\$ 45,659,772	\$ 46,360,892

[illegible]

Object 2XXX:		% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)	% Increase/(Decrease)	\$ Increase/(Decrease)
Step included in:		%	\$	%	\$	%	\$
Settlement included in:		%	\$	%	\$	%	\$
Other:							
Growth Positions:		FTE	\$	FTE	\$	FTE	\$
One time \$ included in:			\$		\$		\$
Plus(Minus) Other \$ changes:			\$		\$		\$
Total Change from Prior Period			\$		\$		\$
Adjusted Budget Amount	\$ 14,632,332		\$		\$		\$
Please describe reason(s) for changes:	No Change			ESSER III/ELO to unrest = 683,744			
				Pre-K & Imp (to unrest) = 45894			

<u>EXPENSES Cont:</u>				
<u>Object XXXX:</u>				
Change in Statutory Benefits:	% Increase/(Decrease)	\$ Increase/(Decrease)	% Incr./(Decc.)	\$ Increase/(Decrease)

	Adopted Budget Totals	1st Interim (Unrestricted Only) 2023-24	Projected (Unrestricted Only) 2024-25	Projected (Unrestricted Only) 2025-26
Increase in Statutory due to Step & Column		% \$	% \$ 249,451	% \$ 214,394
Increase in Statutory due to Settlement		% \$	% \$	% \$
Incr./Decr. in Statutory due to rate changes		% \$	% \$ 149,250	% \$ 93,588
Incr./Decr. in Statutory due to +/- positions, other changes		% \$ 23,304	% \$ 367,208	% \$
Total \$ Change in Statutory:		\$ 23,304	\$ 1,365,909	\$ 307,982
Change in Health & Welfare :				
Incr./Decr. in H & W due to rate changes		% \$	% \$	% \$
Incr./Decr. in H & W due to CAP change		% \$	% \$ 600,000	% \$
Incr./Decr. in H & W due to other		% \$ 39,566	% \$	% \$
Incr./Decr. in H & W due to +/- positions		% \$ 11,877	% \$	% \$
Are you budgeting at the CAP ?	Yes/No			
Total \$ Change in H & W:		\$ 51,443	\$ 600,000	\$
Changes in Other Benefits:		% \$	% \$	% \$
Total \$ Change in Benefits:		\$ 74,747	\$ 1,365,909	\$ 307,982
One time benefit \$ included above:		\$	\$	\$
Total Change from Prior Period		\$ 74,747	\$ 1,365,909	\$ 307,982
Adjusted Budget Amount	\$ 21,475,230	\$ 21,549,977	\$ 22,915,886	\$ 23,223,868

Please describe reason(s) for changes:

45

1.0 fte from Restricted (Nurse) = 35,181

Retiree Benefit Increase = 39,566

PERS rate from 27.70 to 28.30

Pers rate 26.68 to 27.70

EXPENSES Cont.:

Object 4XXX:

% Increase(Decrease) included in:

Flat \$ Increase(Decrease) included in:

One time \$ included in:

Total Change from Prior Period

Adjusted Budget Amount

Please describe reason(s) for changes:

	% \$	% \$	% \$
	\$	\$ (1,000,000)	\$
	\$ 1,228,428	(1,464,746)	\$
	\$ 1,228,428	(2,464,746)	\$
	\$ 4,848,753	2,384,007	\$ 2,384,007

22-23 Carryover 1,464,746 22-23 Carryover -1,464,746

Transportation Inc = 45,000

Textbook

-1,000,000

Site Budget Reclassifications = -281,318

[illegible]

EXPENSES Cont.:

\$Object 6XXX:
 % Increase(Decrease) included in:
 Flat \$ Increase(Decrease) included in:
 One time \$ included in:
 Total Change from Prior Period
 Adjusted Budget Amount
 Please describe reason(s) for changes:

Other Outgo - Objects 7100-7299, 7400-7499

% Increase(Decrease) included in:	
Flat \$ Increase(Decrease) included in:	
One time \$ included in:	
Total Change from Prior Period	
Adjusted Budget Amount	

[illegible]



Lincoln Unified School District

SJCOE Business Services, Lincoln USD 2023-24 1st Interim Assumptions final

[illegible]

	Adopted Budget Totals	1st Interim (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26
Total Revenues & Other Financing Sources	\$ 42,952,468	\$ 55,618,856	\$ 39,702,090	\$ 40,000,334
EXPENSES:				
Object 1XXX:				
Step & Column included in:				
		% \$	% \$	% \$
Settlement included in:				
		% \$	% \$	% \$
Other:				
Growth Positions:		FTE \$	FTE \$	FTE \$
One time \$ included in:				
		\$	\$	\$
Plus(Minus) Other \$ changes:		\$	\$	\$
		\$ 36,393	(3,811,247)	(439,621)
Total Change from Prior Period		\$ (220,048)	(4,086,667)	(990,592)
Adjusted Budget Amount	\$ 15,524,678	\$ 15,304,630	\$ 11,217,963	\$ 10,997,431

Please describe reason(s) for changes:

1.0 to Unrestricted (Nurse) = -103,100	ESSER III	-3,368,597	2 Add'l days Prof Dev -439,621
ESSER III/ELO Extra Time Adj = -376,132	Title 1 CSI	-3320	
Pre-K Plan & Imp = 221,296	Pre K plan & IMP (to unst	221296	
ELOP = 23,773	In-Person Learn =	125,581	
Athletics/Donations = 1,495	Esser III/ELO to unrest	-209,182	
Site Budget Re-classifications = 12,620	Athletic Donations	-1495	

Object 2XXX:

Step included in:

Settlement included in:

Other:

Growth Positions:

One time \$ included in:

Plus(Minus) Other \$ changes:

Total Change from Prior Period

Adjusted Budget Amount

Please describe reason(s) for changes:

	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>
	%	\$	%	\$	%	\$
	%	\$	%	\$	%	\$
FTE		(51,962)	FTE	(729,638)	FTE	
	\$	-		\$		\$
	\$	754,226		\$		\$
	\$	702,264		\$		\$
	\$	7,282,513		\$		\$
ELOP (from Fund 12) = 136,070			ESSER III/ELO =	-266,435		
CSesAP = 186,359			CSesAP =	-186,359		
ESSER III = 346,938			ELO-G =	-144,994		
ELO-G = 42,396			In-Person Grant =	-428,257		
Site Budget Reclassifications = -3,431			ESSER III/ELO to Unrestr	-683,744		
Pre-K Plan & Imp = 45,894			Pre-K Plan & Imp (to Unr	-45,894		

EXPENSES Cont.:

Object 3XXX:

Change in Statutory Benefits:

[illegible]

Adopted Budget Totals	1st Interim (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26
	Donations Carryover = 565,842 Arts & Music = 40,515 Art, Music, Inst = -1,596,128		
	CA Apprentice = 34,288 Reclass = 38,649 RRM = 88,810 ASES Carryover = 55,504 ARP = -32,365		
	% \$	% \$	% \$
	\$ 1,330,853	\$ (2,503,088)	\$
	\$ 222,189	\$ (2,503,088)	\$
	\$ 1,553,042	\$ (2,503,088)	\$
	\$ 7,305,983	\$ (4,802,895)	\$ (4,802,895)
\$ 5,752,941			
	Inc MH Services = 46,278 Arts, Music, Inst = 60,000 Title I, II, III, CSI Carryov -8,120		
	Title I, II, III, CSI Carryover = 8820-G Award Adj = -1,481 Classified PD = -8,231		
	Title I, II, III, CSI Alloc Adj = -60,615 RRM = -42,670 KIT FS Training = -36,835		
	Title I, II, III, CSI Site Budget Redist = -88,850 Athletics/Donations = -214,069		
	ASES = 27,442 KIT Food Staff = 36,835 ESSER III/ELO = -2,235,833		
	ESSER III Adj = 678,976 Class Emp PD = 8,231		
	ELO-P Adj = -822,493 Sp Ed = 1,489,200		
	Donations Carryover = 13,41 Donations/Athletics = 200,658		
	% \$	% \$	% \$
	\$ 3,704,934	\$ (3,704,394)	\$
	\$ 3,704,934	\$ (3,704,394)	\$
	\$ -5,675,369	\$ 1,970,975	\$ 1,970,975
\$ 1,970,435			
	ELO-P (Buses) = 719,374 ELOP (Buses) = -719,374		
	ESSER III (Marquee/Portable/Paint) = 1,671,162 ESSER III (Marquee/Porta -1,671,162		
	Arts, Music, Inst (Portable) = 23,705 Arts, Music, Inst (Portable) -23,705		
	KIT-CNS (Kitchen Equipment) = 45,587 KIT-CNS (Kitchen Equipr -45,587		
	RRM (Paint/RVAC/Portable/Sound Sys/SMS Kit/Asphalt/Intercom) 1,245,106 RRM 22/23 Projects - -1,245,106		
	% \$	% \$	% \$
	\$ 90,000	\$ 90,000	\$ 90,000
	\$	\$	\$
	\$	\$	\$
	\$ 905,005	\$ 90,000	\$ 90,000
\$ 905,005			
	\$ 905,005	\$ 995,005	\$ 1,085,005

Object 5XXX:

% Increase(Decrease) included in:
Flat \$ Increase(Decrease) included in:
One time \$ included in:
Total Change from Prior Period
Adjusted Budget Amount
Please describe reason(s) for changes:

EXPENSES Cont.:

Object 6XXX:

% Increase(Decrease) included in:
Flat \$ Increase(Decrease) included in:
One time \$ included in:
Total Change from Prior Period
Adjusted Budget Amount
Please describe reason(s) for changes:

Other Outtro - Objects 7100-7299, 7400-7499

% Increase(Decrease) included in:
Flat \$ Increase(Decrease) included in:
One time \$ included in:
Total Change from Prior Period
Adjusted Budget Amount

Adopted Budget Totals	1st Interim (Restricted Only) 2023-24	Projected (Restricted Only) 2024-25	Projected (Restricted Only) 2025-26
	No change	Estimated Increase to Special Ed Transportation	Estimated Increase to Special Ed Transportation

Please describe reason(s) for changes:

Direct Support/Indirect Costs - Objects 7300-7399

% Increase(Decrease) included in:	%	\$	%	\$
Flat \$ Increase(Decrease) included in:		\$		\$
One time \$ included in:		142,720		(641,283)
Total Change from Prior Period		142,720		(641,283)
Adjusted Budget Amount		1,889,776		1,248,493
		\$ 1,747,056		\$ 1,248,493

Please describe reason(s) for changes:

Title I, II, III, CSI Carryover = 56,253	ELO-P = -36,474	Title I, II, III, CSI Carryover	-56,253
ARP HYC Carryover = 1,686	ASES Carryover = 2,803	ARP HYC Carryover =	-1,686
Title I, II, III, CSI Alloc Adj = -15,488	Arts & Music = 13,634	ASES Carryover =	-2,803
ESSER III Adj = 12,927	Arts, Music, Inst Carryover = 8,081	Arts, Music, Inst Carryover	-8081
Pre K Plan & Imp = 21,497	Arts, Music, Inst Alloc = 78,201	ESSER III/ELO =	-472,762

Other Financing Uses - Objects 7610-7699

% Increase(Decrease) included in:	%	\$	%	\$
Flat \$ Increase(Decrease) included in:		\$		\$
One time \$ included in:		46,497		(56,406)
Total Change from Prior Period		46,497		(56,406)
Adjusted Budget Amount		129,359		72,953
		\$ 82,862		\$ 72,953

Please describe reason(s) for changes:

Title I, II, III, CSI Carryover = 56,253	Title I Carryover to Chart -56406
Title I, II, III, CSI Alloc Adj = -15,888	

Total Expenditures & Other Financing Uses	\$ 50,241,519	\$ 60,408,210	\$ 39,917,660	\$ 39,738,652
Please attach additional sheets as necessary.				
Net Increase (Decrease) in Fund Balance	\$ (7,289,051)	\$ (4,785,354)	\$ (215,570)	\$ 261,682

2023-24 1st Interim
Lincoln Unified School District
District

Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions must agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	Budget		Projected		Projected	
	2023-24		2024-25		2025-26	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(c))	\$ 47,361,566	\$ 28,380,377				
ENDING FUND BALANCE	\$ 40,304,966	\$ 23,595,023				
COMPONENTS OF ENDING FUND BALANCE:						
<u>Nonspendable Amounts</u>						
Revolving Cash	15,000		15,000		15,000	
Stores	201,504		201,504		201,504	
Prepaid Expenditures						
All Others						
<u>Restricted Balances</u>		23,595,023		23,379,453		23,641,135
<u>Committed Balances</u>						
Stabilization Arrangements						
Other Commitments	22,915,000		22,915,000		22,915,000	
<u>Assigned Amounts</u>						
Describe Other Assignments below:						
Board Additional.02 Economic Uncertainty	9780 299,058		299,059		299,058	
	9780					
	9780					
	9780					
	9780					
	9780					
<u>Total Other Assignments</u>	9780 299,058		299,059		299,058	
<u>Reserve for Economic Uncertainties</u>	3% 9789 4,863,728					
<u>Unassigned/Unappropriated</u>	9790 12,409,906		4,099,224		4,134,427	
<u>Special Reserve Fund - Non/Capital Outlay (17)</u>						
Designated for Economic Uncertainties	9789					
Unassigned/Unappropriated	9790					
Please attach additional sheets as necessary.						

Prepared By: Kelly Sawley
 Chief Business Official Signature or DSSD Superintendent Signature: Robert Hall

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	109,055,521.00	2.03%	111,272,925.00	1.58%	113,027,224.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	2,411,087.00	0.00%	2,411,087.00	0.00%	2,411,087.00
4. Other Local Revenues	8600-8799	1,800,750.00	(9.76%)	1,624,985.00	0.00%	1,624,985.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(18,604,659.00)	1.66%	(18,912,905.00)	1.58%	(19,211,149.00)
6. Total (Sum lines A1 thru A5c)		94,662,899.00	1.83%	96,396,082.00	1.51%	97,852,147.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				44,505,357.00		45,659,772.00
b. Step & Column Adjustment				723,937.00		701,100.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				430,478.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	44,505,357.00	2.59%	45,659,772.00	1.54%	46,360,872.00
2. Classified Salaries						
a. Base Salaries				14,632,332.00		15,598,051.00
b. Step & Column Adjustment				236,081.00		152,987.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				729,638.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,632,332.00	6.80%	15,598,051.00	.98%	15,751,018.00
3. Employee Benefits	3000-3999	21,549,977.00	6.34%	22,815,886.00	1.34%	23,223,888.00
4. Books and Supplies	4000-4999	4,848,753.00	(50.83%)	2,384,007.00	0.00%	2,384,007.00
5. Services and Other Operating Expenditures	5000-5999	7,631,649.00	1.97%	7,781,649.00	1.93%	7,931,649.00
6. Capital Outlay	6000-6999	379,930.00	(47.36%)	200,000.00	0.00%	200,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,075,865.00	.98%	2,096,252.00	1.93%	2,136,639.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,455,782.00)	(20.01%)	(1,984,458.00)	0.00%	(1,984,459.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	8,551,988.00	(76.01%)	2,051,988.00	0.00%	2,051,988.00
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)		101,720,069.00	(4.91%)	96,723,146.00	1.40%	98,075,582.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(7,057,370.00)		(327,054.00)		(223,435.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		47,361,566.00		40,304,186.00		39,977,142.00
2. Ending Fund Balance (Sum lines C and D1)		40,304,186.00		39,977,142.00		39,753,707.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	216,504.00		216,504.00		216,504.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	22,915,000.00		22,915,000.00		22,915,000.00
d. Assigned	9780	299,058.00		299,059.00		299,059.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	4,863,728.00		4,099,224.00		4,134,427.00
2. Unassigned/Unappropriated	9790	12,009,906.00		12,447,355.00		12,188,717.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		40,304,186.00		39,977,142.00		39,753,707.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,863,728.00		4,099,224.00		4,134,427.00
c. Unassigned/Unappropriated	9790	12,009,906.00		12,447,355.00		12,188,717.00
(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)		16,873,634.00		16,546,579.00		16,323,144.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
FY 24-25 - Classified and Certificated Positions funded with ESSER & ELO-G grants are return to unrestricted due to loss of ESSER & ELO-G funds.						

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	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	17,699,368.00	(73.90%)	4,619,575.00	0.00%	4,619,575.00
3. Other State Revenues	8300-8599	16,310,991.00	(18.21%)	13,340,869.00	0.00%	13,340,869.00
4. Other Local Revenues	8600-8799	3,003,838.00	(5.83%)	2,828,741.00	0.00%	2,828,741.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	18,804,659.00	1.66%	18,912,905.00	1.58%	19,211,149.00
6. Total (Sum lines A1 thru A5c)		55,618,856.00	(28.62%)	39,702,090.00	.75%	40,000,334.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,304,630.00		11,217,963.00
b. Step & Column Adjustment				155,058.00		149,089.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,241,725.00)		(439,621.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,304,630.00	(26.70%)	11,217,963.00	(2.58%)	10,927,431.00
2. Classified Salaries						
a. Base Salaries				7,282,513.00		5,580,494.00
b. Step & Column Adjustment				53,684.00		38,447.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,755,683.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,282,513.00	(23.37%)	5,580,494.00	.89%	5,618,941.00
3. Employee Benefits	3000-3999	11,830,932.00	(14.05%)	10,168,926.00	(.17%)	10,152,003.00
4. Books and Supplies	4000-4999	10,080,843.00	(61.71%)	3,859,956.00	0.00%	3,859,956.00
5. Services and Other Operating Expenditures	5000-5999	7,305,983.00	(34.26%)	4,802,895.00	0.00%	4,802,895.00
6. Capital Outlay	6000-6999	5,675,369.00	(65.27%)	1,970,975.00	0.00%	1,970,975.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	905,005.00	9.94%	995,005.00	9.05%	1,085,005.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,889,776.00	(33.83%)	1,248,483.00	0.00%	1,248,483.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	129,359.00	(43.60%)	72,953.00	0.00%	72,953.00
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)		60,404,210.00	(33.92%)	39,917,860.00	(.45%)	39,738,652.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,785,354.00)		(215,670.00)		281,682.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		28,380,377.00		23,595,023.00		23,379,453.00
2. Ending Fund Balance (Sum lines C and D1)		23,595,023.00		23,379,453.00		23,641,135.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	23,595,023.00		23,379,453.00		23,641,135.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 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)		23,595,023.00		23,378,453.00		23,641,135.00
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
FY 24-25 - Classified and Certificated Positions funded with ESSER & ELO-G grants are return to unrestricted due to loss of ESSER & ELO-G funds.						

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	109,055,521.00	2.03%	111,272,825.00	1.58%	113,027,224.00
2. Federal Revenues	8100-8299	17,699,368.00	(73.90%)	4,619,575.00	0.00%	4,619,575.00
3. Other State Revenues	8300-8599	18,722,078.00	(15.86%)	15,751,956.00	0.00%	15,751,956.00
4. Other Local Revenues	8600-8799	4,804,588.00	(7.30%)	4,453,726.00	0.00%	4,453,726.00
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)		150,281,555.00	(9.44%)	136,098,182.00	1.29%	137,852,481.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				59,809,987.00		56,877,735.00
b. Step & Column Adjustment				878,995.00		850,189.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,811,247.00)		(439,621.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	59,809,987.00	(4.90%)	56,877,735.00	.72%	57,288,303.00
2. Classified Salaries						
a. Base Salaries				21,914,845.00		21,178,545.00
b. Step & Column Adjustment				289,745.00		191,414.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,028,045.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,914,845.00	(3.36%)	21,178,545.00	.90%	21,369,959.00
3. Employee Benefits	3000-3999	33,380,909.00	(.89%)	33,084,812.00	.88%	33,375,871.00
4. Books and Supplies	4000-4999	14,929,396.00	(58.18%)	6,243,963.00	0.00%	6,243,963.00
5. Services and Other Operating Expenditures	5000-5999	14,937,632.00	(15.75%)	12,584,544.00	1.19%	12,734,544.00
6. Capital Outlay	6000-6999	6,055,299.00	(64.15%)	2,170,975.00	0.00%	2,170,975.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,980,870.00	3.70%	3,091,257.00	4.22%	3,221,844.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(566,006.00)	28.49%	(715,966.00)	0.00%	(715,966.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	8,681,347.00	(75.52%)	2,124,941.00	0.00%	2,124,941.00
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)		162,124,279.00	(15.72%)	136,840,806.00	.86%	137,814,234.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(11,842,724.00)		(542,624.00)		38,247.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		75,741,943.00		63,899,219.00		63,356,595.00
2. Ending Fund Balance (Sum lines C and D1)		63,899,219.00		63,356,595.00		63,394,842.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonexpendable	9710-9719	216,504.00		216,504.00		216,504.00
b. Restricted	9740	23,595,023.00		23,379,453.00		23,641,135.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	22,815,000.00		22,815,000.00		22,915,000.00
d. Assigned	9780	299,058.00		299,059.00		299,059.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,863,728.00		4,089,224.00		4,134,427.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	12,009,906.00		12,447,355.00		12,188,717.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		63,899,219.00		63,366,595.00		63,394,842.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,863,728.00		4,099,224.00		4,134,427.00
c. Unassigned/Unappropriated	9790	12,009,906.00		12,447,355.00		12,188,717.00
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)		18,873,634.00		16,546,579.00		16,323,144.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.41%		12.11%		11.84%
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):						
<hr/>						
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)						
		7,602.15		8,019.27		8,019.27
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		162,124,279.00		136,640,806.00		137,814,234.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		162,124,279.00		136,640,806.00		137,814,234.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		4,863,728.37		4,099,224.18		4,134,427.02
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		4,863,728.37		4,099,224.18		4,134,427.02
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	107,558,375.00	109,055,521.00	25,101,666.71	109,055,521.00	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		8300-8589	2,284,776.00	2,411,087.00	249,031.41	2,411,087.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,796,728.00	1,800,750.00	1,009,680.51	1,800,750.00	0.00	0.0%
5) TOTAL, REVENUES			111,639,879.00	113,267,358.00	26,360,378.63	113,267,358.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	44,401,061.00	44,505,357.00	10,582,946.18	44,505,357.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,632,332.00	14,632,332.00	3,819,189.44	14,632,332.00	0.00	0.0%
3) Employee Benefits		3000-3999	21,475,230.00	21,549,977.00	5,403,159.56	21,549,977.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,620,325.00	4,848,753.00	1,121,478.14	4,848,753.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,149,384.00	7,631,649.00	2,075,191.85	7,631,649.00	0.00	0.0%
6) Capital Outlay		6000-6999	200,000.00	379,930.00	246,149.05	379,930.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,055,478.00	2,075,865.00	573,718.00	2,075,865.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,298,471.00)	(2,455,782.00)	0.00	(2,455,782.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			81,235,339.00	93,168,081.00	23,821,832.22	93,168,081.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20,404,540.00	20,099,277.00	2,538,546.41	20,099,277.00		
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	8,051,988.00	8,551,988.00	5,500,000.00	8,551,988.00	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		7830-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(18,864,371.00)	(18,804,859.00)	0.00	(18,804,859.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,016,359.00)	(27,156,647.00)	(5,500,000.00)	(27,156,647.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,611,819.00)	(7,057,370.00)	(2,961,453.59)	(7,057,370.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	42,137,021.00	47,361,566.00		47,361,566.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,137,021.00	47,361,566.00		47,361,566.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,137,021.00	47,361,566.00		47,361,566.00		
2) Ending Balance, June 30 (E + F1e)			37,525,202.00	40,304,196.00		40,304,196.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
Stores		9712	201,504.00	201,504.00		201,504.00		
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	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	22,915,000.00	22,915,000.00		22,915,000.00		
Resolution 21-22	0000	9760	22,915,000.00					
Resolution 21-22	0000	9760		22,915,000.00				
Resolution 21-22	0000	9760				22,915,000.00		
d) Assigned								
Other Assignments		9780	299,058.00	299,058.00		299,058.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,863,728.00	4,863,728.00		4,863,728.00		
Unassigned/Unappropriated Amount		9790	9,230,912.00	12,009,906.00		12,009,906.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	65,204,040.00	64,980,704.00	18,922,478.00	64,980,704.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	25,996,788.00	25,724,411.00	6,853,584.00	25,724,411.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	74,313.00	71,981.00	0.00	71,981.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	11,597,571.00	12,021,551.00	38,347.20	12,021,551.00	0.00	0.0%
Unsecured Roll Taxes		8042	599,433.00	648,227.00	(6,129.67)	648,227.00	0.00	0.0%
Prior Years' Taxes		8043	7,855.00	9,023.00	9,022.50	9,023.00	0.00	0.0%
Supplemental Taxes		8044	418,914.00	473,563.00	169,639.68	473,563.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	5,418,605.00	6,169,795.00	0.00	6,169,795.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	792,775.00	0.00	792,775.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			109,317,519.00	110,892,030.00	25,786,941.71	110,892,030.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(690,424.00)	(690,424.00)	(690,424.00)	(690,424.00)	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		8098	(1,068,720.00)	(1,146,085.00)	5,149.00	(1,146,085.00)	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, LCFF SOURCES			107,558,375.00	109,055,521.00	25,101,666.71	109,055,521.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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, 3081, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	8500	8311						
Prior Years	8500	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	361,976.00	361,976.00	0.00	361,976.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,335,000.00	1,335,000.00	62,859.41	1,335,000.00	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		

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)
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)	8010	8590						
Charter School Facility Grant	8030	8590						
Career Technical Education Incentive Grant Program	8387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	8230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	587,800.00	714,111.00	186,172.00	714,111.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,284,776.00	2,411,087.00	249,031.41	2,411,087.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	2,738.00	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	299,431.00	299,431.00	18,669.70	299,431.00	0.00	0.0%
Interest		8660	950,000.00	950,000.00	654,081.06	950,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	547,297.00	551,319.00	334,191.75	551,319.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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			1,786,728.00	1,800,750.00	1,009,680.51	1,800,750.00	0.00	0.0%
TOTAL, REVENUES			111,639,879.00	113,267,358.00	26,360,378.63	113,267,358.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	37,691,935.00	37,693,131.00	8,480,599.77	37,693,131.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,260,673.00	2,363,773.00	607,437.46	2,363,773.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,151,388.00	4,151,388.00	1,395,887.31	4,151,388.00	0.00	0.0%
Other Certificated Salaries		1900	297,065.00	297,065.00	99,021.64	297,065.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			44,401,061.00	44,505,357.00	10,582,946.18	44,505,357.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,192,027.00	2,192,027.00	17,084.07	2,192,027.00	0.00	0.0%
Classified Support Salaries		2200	4,829,841.00	4,823,533.00	1,425,548.75	4,823,533.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,083,202.00	2,083,202.00	703,510.22	2,083,202.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,427,254.00	3,433,582.00	1,086,539.44	3,433,582.00	0.00	0.0%
Other Classified Salaries		2900	2,100,008.00	2,100,008.00	606,506.96	2,100,008.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			14,632,332.00	14,632,332.00	3,819,189.44	14,632,332.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,315,058.00	8,334,979.00	1,971,789.56	8,334,979.00	0.00	0.0%
PERS		3201-3202	3,914,584.00	3,917,069.00	963,252.54	3,917,069.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,729,193.00	1,727,977.00	426,690.91	1,727,977.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,038,518.00	6,050,456.00	1,605,265.93	6,050,456.00	0.00	0.0%
Unemployment Insurance		3501-3502	29,480.00	29,538.00	7,201.72	29,538.00	0.00	0.0%
Workers' Compensation		3601-3602	1,028,397.00	1,030,392.00	251,265.43	1,030,392.00	0.00	0.0%
OPEB, Allocated		3701-3702	420,000.00	459,566.00	177,693.47	459,566.00	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			21,475,230.00	21,549,977.00	5,403,159.56	21,549,977.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,001,500.00	1,042,471.00	10,811.81	1,042,471.00	0.00	0.0%
Books and Other Reference Materials		4200	8,800.00	20,149.00	30,421.92	20,149.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	2,238,323.00	3,286,425.00	685,736.26	3,286,425.00	0.00	0.0%
Noncapitalized Equipment		4400	371,702.00	499,708.00	394,508.15	499,708.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,620,325.00	4,848,753.00	1,121,478.14	4,848,753.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	30,000.00	30,000.00	28,968.00	30,000.00	0.00	0.0%
Travel and Conferences		5200	107,124.00	107,124.00	86,327.33	107,124.00	0.00	0.0%
Dues and Memberships		5300	40,169.00	40,169.00	34,618.07	40,169.00	0.00	0.0%
Insurance		5400-5450	25,000.00	175,250.00	41,529.95	175,250.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,416,250.00	2,531,000.00	581,770.99	2,531,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	368,996.00	401,507.00	167,864.95	401,507.00	0.00	0.0%
Transfers of Direct Costs		5710	(121,374.00)	(124,533.00)	(30,647.25)	(124,533.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,325.00)	(8,302.00)	(429.40)	(8,302.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,474,444.00	3,670,834.00	1,138,618.77	3,670,834.00	0.00	0.0%
Communications		5900	817,100.00	808,600.00	28,570.44	808,600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,149,384.00	7,631,649.00	2,075,191.85	7,631,649.00	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	200,000.00	200,000.00	38,568.91	200,000.00	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	179,930.00	207,580.14	179,930.00	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			200,000.00	379,930.00	246,149.05	379,930.00	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	2,055,478.00	2,075,885.00	573,718.00	2,075,885.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						

Description	Resource Codes	Object Codes	Original Budget (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	5500	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)			2,055,478.00	2,075,865.00	573,718.00	2,075,865.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,747,056.00)	(1,889,776.00)	0.00	(1,889,776.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(551,415.00)	(588,006.00)	0.00	(588,006.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,298,471.00)	(2,455,782.00)	0.00	(2,455,782.00)	0.00	0.0%
TOTAL, EXPENDITURES			91,235,339.00	93,168,081.00	23,821,832.22	93,168,081.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	4,000,000.00	4,500,000.00	4,500,000.00	4,500,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,051,988.00	4,051,988.00	1,000,000.00	4,051,988.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,051,988.00	8,551,988.00	5,500,000.00	8,551,988.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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	(16,964,371.00)	(18,604,659.00)	0.00	(18,604,659.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(16,964,371.00)	(18,604,659.00)	0.00	(18,604,659.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(25,016,359.00)	(27,156,647.00)	(5,500,000.00)	(27,156,647.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,092,158.00	17,699,368.00	2,872,703.42	17,699,368.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,067,198.00	16,310,991.00	3,486,748.05	16,310,991.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,828,741.00	2,998,571.00	974,155.04	3,003,838.00	5,267.00	0.2%
5) TOTAL, REVENUES			25,988,097.00	37,008,930.00	7,313,606.51	37,014,197.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	15,524,678.00	15,304,630.00	2,798,024.96	15,304,630.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,580,249.00	7,282,513.00	1,865,461.43	7,282,513.00	0.00	0.0%
3) Employee Benefits		3000-3999	11,782,384.00	11,830,932.00	1,622,870.30	11,830,932.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,915,908.00	10,074,386.00	1,155,366.52	10,080,643.00	(6,257.00)	-0.1%
5) Services and Other Operating Expenditures		5000-5999	5,752,941.00	7,305,983.00	2,186,873.24	7,305,983.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,970,435.00	5,675,369.00	2,243,638.42	5,675,369.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	905,005.00	905,005.00	0.00	905,005.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,747,056.00	1,889,776.00	0.00	1,889,776.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,158,657.00	60,268,594.00	11,872,234.87	60,274,851.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,170,560.00)	(23,259,664.00)	(4,558,628.36)	(23,260,654.00)		
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	82,862.00	129,359.00	0.00	129,359.00	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	16,984,371.00	18,604,659.00	0.00	18,604,659.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,881,509.00	18,475,300.00	0.00	18,475,300.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,289,051.00)	(4,784,364.00)	(4,558,628.36)	(4,785,354.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24,754,742.00	28,380,377.00		28,380,377.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,754,742.00	28,380,377.00		28,380,377.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,754,742.00	28,380,377.00		28,380,377.00		
2) Ending Balance, June 30 (E + F1e)			17,465,691.00	23,598,013.00		23,598,023.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

2023-24 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	17,465,691.00	23,596,013.00		23,595,023.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools In Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,545,904.00	1,545,904.00	0.00	1,545,904.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	28,063.00	28,063.00	0.00	28,063.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,334,771.00	3,132,369.00	790,545.12	3,132,369.00	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	323,778.00	268,548.00	0.00	268,548.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	17,527.00	0.00	17,527.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	143,805.00	350,641.00	23,119.93	350,641.00	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	348,188.00	482,735.00	54,931.53	482,735.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	81,838.00	81,838.00	0.00	81,838.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	9,285,811.00	11,791,743.00	2,004,106.84	11,791,743.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			14,092,158.00	17,699,368.00	2,872,703.42	17,699,368.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	8360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	8500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	8500	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	425,000.00	425,000.00	98,065.47	425,000.00	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%
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)	8010	8590	1,065,988.00	1,144,871.00	0.00	1,144,871.00	0.00	0.0%
Charter School Facility Grant	8030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	560,414.00	560,414.00	207,769.17	560,414.00	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	6,995,796.00	14,180,706.00	3,160,913.41	14,180,706.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,067,198.00	16,310,991.00	3,468,748.05	16,310,991.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	118,597.00	288,427.00	240,917.04	293,684.00	5,267.00	1.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SEJPA 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	2,710,144.00	2,710,144.00	733,238.00	2,710,144.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,828,741.00	2,998,571.00	974,155.04	3,003,838.00	5,267.00	0.2%
TOTAL, REVENUES			25,988,097.00	37,008,830.00	7,313,606.51	37,014,197.00	5,267.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	10,444,418.00	11,377,844.00	1,798,222.98	11,377,844.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,910,485.00	2,988,582.00	697,245.83	2,988,582.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,044,194.00	812,823.00	302,556.15	812,823.00	0.00	0.0%
Other Certificated Salaries		1900	125,581.00	125,581.00	0.00	125,581.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			15,524,678.00	15,304,830.00	2,798,024.96	15,304,830.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,407,810.00	3,853,016.00	881,676.92	3,853,016.00	0.00	0.0%
Classified Support Salaries		2200	1,134,310.00	1,204,999.00	428,496.97	1,204,999.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	381,850.00	397,261.00	145,702.80	397,261.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	768,559.00	798,912.00	128,753.50	798,912.00	0.00	0.0%
Other Classified Salaries		2900	887,720.00	1,028,325.00	280,831.24	1,028,325.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,580,248.00	7,282,513.00	1,865,461.43	7,282,513.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,950,984.00	6,848,511.00	502,141.83	6,848,511.00	0.00	0.0%
PERS		3201-3202	1,591,849.00	1,733,218.00	449,486.63	1,733,218.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	779,180.00	835,242.00	183,165.87	835,242.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,041,552.00	1,999,654.00	404,389.68	1,999,654.00	0.00	0.0%
Unemployment Insurance		3501-3502	12,648.00	13,088.00	2,331.32	13,088.00	0.00	0.0%
Workers' Compensation		3601-3602	386,170.00	401,219.00	81,354.97	401,219.00	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			11,762,384.00	11,830,932.00	1,622,870.30	11,830,932.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	300,000.00	300,000.00	189,660.47	300,000.00	0.00	0.0%
Books and Other Reference Materials		4200	39,450.00	726,315.00	20,200.68	726,315.00	0.00	0.0%
Materials and Supplies		4300	5,302,959.00	7,877,295.00	762,639.69	7,901,552.00	(24,257.00)	-0.3%
Noncapitalized Equipment		4400	273,500.00	1,170,776.00	182,865.68	1,152,776.00	18,000.00	1.5%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,915,909.00	10,074,386.00	1,155,366.52	10,080,643.00	(6,257.00)	-0.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	840,000.00	2,731,015.00	576,765.72	2,731,015.00	0.00	0.0%
Travel and Conferences		5200	170,785.00	149,043.00	22,150.78	149,043.00	0.00	0.0%
Dues and Memberships		5300	7,900.00	24,029.00	7,586.88	24,029.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,200.00	21,329.00	9,807.17	21,329.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	582,491.00	573,593.00	276,131.56	573,593.00	0.00	0.0%
Transfers of Direct Costs		5710	121,374.00	124,533.00	30,647.25	124,533.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	239,500.00	251,604.00	15,875.97	251,604.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,789,691.00	3,219,663.00	1,076,914.75	3,219,663.00	0.00	0.0%
Communications		5900	0.00	211,174.00	170,993.16	211,174.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,752,941.00	7,305,983.00	2,186,873.24	7,305,983.00	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	1,137,309.00	3,134,501.00	2,146,831.81	3,134,501.00	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	833,126.00	2,540,888.00	96,806.61	2,540,888.00	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			1,970,435.00	5,675,389.00	2,243,638.42	5,675,389.00	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	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	900,005.00	900,005.00	0.00	900,005.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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)			905,005.00	905,005.00	0.00	905,005.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,747,056.00	1,889,776.00	0.00	1,889,776.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,747,056.00	1,889,776.00	0.00	1,889,776.00	0.00	0.0%
TOTAL, EXPENDITURES			50,158,657.00	60,268,594.00	11,872,234.87	60,274,851.00	(6,257.00)	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	82,862.00	129,359.00	0.00	129,359.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			82,862.00	129,359.00	0.00	129,359.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(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	16,964,371.00	18,604,659.00	0.00	18,604,659.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			16,964,371.00	18,604,659.00	0.00	18,604,659.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			16,881,509.00	18,475,300.00	0.00	18,475,300.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	107,568,375.00	109,055,521.00	25,101,666.71	109,055,521.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,092,158.00	17,699,368.00	2,872,703.42	17,699,368.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,351,974.00	18,722,078.00	3,715,779.46	18,722,078.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,825,468.00	4,799,321.00	1,983,835.55	4,804,588.00	5,267.00	0.1%
5) TOTAL, REVENUES			137,827,976.00	150,276,288.00	33,673,985.14	150,281,555.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	59,925,739.00	59,809,987.00	13,380,971.14	59,809,987.00	0.00	0.0%
2) Classified Salaries		2000-2999	21,212,581.00	21,914,845.00	5,684,650.87	21,914,845.00	0.00	0.0%
3) Employee Benefits		3000-3999	33,237,614.00	33,380,909.00	7,026,029.86	33,380,909.00	0.00	0.0%
4) Books and Supplies		4000-4999	9,536,234.00	14,923,139.00	2,276,844.66	14,929,396.00	(6,257.00)	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,902,325.00	14,937,632.00	4,262,065.09	14,937,632.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,170,435.00	6,055,299.00	2,489,787.47	6,055,299.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,960,483.00	2,980,870.00	573,718.00	2,980,870.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(551,416.00)	(568,006.00)	0.00	(568,006.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			141,393,998.00	153,436,675.00	35,894,087.09	153,442,932.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,766,020.00)	(3,160,387.00)	(2,020,081.95)	(3,161,377.00)		
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	8,134,850.00	8,681,347.00	5,500,000.00	8,681,347.00	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			(8,134,850.00)	(8,681,347.00)	(5,500,000.00)	(8,681,347.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,900,870.00)	(11,841,734.00)	(7,520,081.95)	(11,842,724.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	66,891,763.00	75,741,943.00		75,741,943.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			66,891,763.00	75,741,943.00		75,741,943.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			66,891,763.00	75,741,943.00		75,741,943.00		
2) Ending Balance, June 30 (E + F1e)			54,990,893.00	63,900,209.00		63,899,219.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
Stores		9712	201,504.00	201,504.00		201,504.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	17,465,691.00	23,596,013.00		23,595,023.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	22,915,000.00	22,915,000.00		22,915,000.00		
Resolution 21-22	0000	9760	22,915,000.00	22,915,000.00				
Resolution 21-22	0000	9760						
Resolution 21-22	0000	9760				22,915,000.00		
d) Assigned								
Other Assignments		9780	299,058.00	299,058.00		299,058.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,863,728.00	4,863,728.00		4,863,728.00		
Unassigned/Unappropriated Amount		9790	9,230,912.00	12,009,906.00		12,009,906.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	65,204,040.00	64,980,704.00	18,922,478.00	64,980,704.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	25,996,788.00	25,724,411.00	6,653,584.00	25,724,411.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	74,313.00	71,981.00	0.00	71,981.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	11,597,571.00	12,021,551.00	38,347.20	12,021,551.00	0.00	0.0%
Unsecured Roll Taxes		8042	599,433.00	648,227.00	(6,129.67)	648,227.00	0.00	0.0%
Prior Years' Taxes		8043	7,855.00	9,023.00	9,022.50	9,023.00	0.00	0.0%
Supplemental Taxes		8044	418,914.00	473,583.00	169,639.68	473,583.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	5,418,805.00	6,169,795.00	0.00	6,169,795.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	792,775.00	0.00	792,775.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			109,317,519.00	110,892,030.00	25,786,941.71	110,892,030.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(690,424.00)	(690,424.00)	(690,424.00)	(690,424.00)	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	(1,068,720.00)	(1,146,085.00)	5,149.00	(1,146,085.00)	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			107,558,375.00	109,055,521.00	25,101,886.71	109,055,521.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,545,904.00	1,545,904.00	0.00	1,545,904.00	0.00	0.0%
Special Education Discretionary Grants		8182	28,063.00	28,063.00	0.00	28,063.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,334,771.00	3,132,369.00	790,545.12	3,132,369.00	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	323,778.00	268,548.00	0.00	268,548.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	17,527.00	0.00	17,527.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	143,805.00	350,641.00	23,119.93	350,641.00	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, 3165, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	348,188.00	482,735.00	54,931.53	482,735.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	81,838.00	81,838.00	0.00	81,838.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	9,285,811.00	11,791,743.00	2,004,106.84	11,791,743.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			14,092,158.00	17,699,368.00	2,872,703.42	17,699,368.00	0.00	0.0%
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	8500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	8500	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	361,976.00	361,976.00	0.00	361,976.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,760,000.00	1,760,000.00	160,924.88	1,760,000.00	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%

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General Fund
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,085,988.00	1,144,871.00	0.00	1,144,871.00	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	560,414.00	560,414.00	207,769.17	560,414.00	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	7,583,596.00	14,894,817.00	3,347,085.41	14,894,817.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,351,974.00	18,722,078.00	3,715,779.46	18,722,078.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	2,738.00	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	299,431.00	299,431.00	18,669.70	299,431.00	0.00	0.0%
Interest		8660	950,000.00	950,000.00	654,081.08	950,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	665,894.00	839,746.00	575,108.79	845,013.00	5,267.00	0.6%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	2,710,144.00	2,710,144.00	733,238.00	2,710,144.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,825,468.00	4,799,321.00	1,983,835.55	4,804,588.00	5,287.00	0.1%
TOTAL, REVENUES			137,627,976.00	150,276,288.00	33,673,985.14	150,281,555.00	5,267.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	48,136,353.00	49,070,775.00	10,276,822.75	49,070,775.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	6,171,158.00	5,352,355.00	1,304,683.29	5,352,355.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,195,582.00	4,984,211.00	1,698,443.46	4,984,211.00	0.00	0.0%
Other Certificated Salaries		1900	422,646.00	422,646.00	99,021.64	422,646.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			59,925,739.00	59,809,987.00	13,380,971.14	59,809,987.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,599,837.00	6,045,043.00	898,760.99	6,045,043.00	0.00	0.0%
Classified Support Salaries		2200	5,964,151.00	6,028,532.00	1,854,045.72	6,028,532.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,465,052.00	2,480,463.00	849,213.02	2,480,463.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,195,813.00	4,232,474.00	1,195,292.94	4,232,474.00	0.00	0.0%
Other Classified Salaries		2900	2,987,728.00	3,128,333.00	887,338.20	3,128,333.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			21,212,581.00	21,914,845.00	5,684,650.87	21,914,845.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	15,266,042.00	15,183,490.00	2,473,931.39	15,183,490.00	0.00	0.0%
PERS		3201-3202	5,506,433.00	5,650,287.00	1,412,739.17	5,650,287.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,508,373.00	2,563,219.00	809,856.78	2,563,219.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,080,070.00	8,050,110.00	2,009,655.61	8,050,110.00	0.00	0.0%
Unemployment Insurance		3501-3502	42,129.00	42,626.00	9,533.04	42,626.00	0.00	0.0%
Workers' Compensation		3601-3602	1,414,567.00	1,431,611.00	332,620.40	1,431,611.00	0.00	0.0%
OPEB, Allocated		3701-3702	420,000.00	459,566.00	177,693.47	459,566.00	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			33,237,614.00	33,380,908.00	7,026,029.86	33,380,909.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,301,500.00	1,342,471.00	200,472.28	1,342,471.00	0.00	0.0%
Books and Other Reference Materials		4200	48,250.00	748,464.00	50,622.60	746,464.00	0.00	0.0%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	7,541,282.00	11,163,720.00	1,448,375.95	11,187,977.00	(24,257.00)	-0.2%
Noncapitalized Equipment		4400	645,202.00	1,670,484.00	577,373.83	1,652,484.00	18,000.00	1.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,536,234.00	14,923,139.00	2,276,844.86	14,929,396.00	(6,257.00)	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	870,000.00	2,761,015.00	603,733.72	2,761,015.00	0.00	0.0%
Travel and Conferences		5200	277,909.00	256,167.00	108,478.11	256,167.00	0.00	0.0%
Dues and Memberships		5300	48,069.00	84,198.00	42,204.95	64,198.00	0.00	0.0%
Insurance		5400-5450	25,000.00	175,250.00	41,529.95	175,250.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,417,450.00	2,552,329.00	591,578.16	2,552,329.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	951,487.00	975,100.00	443,996.51	975,100.00	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	231,175.00	243,302.00	15,446.57	243,302.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,264,135.00	6,890,497.00	2,215,533.52	6,890,497.00	0.00	0.0%
Communications		5900	817,100.00	1,019,774.00	199,563.80	1,019,774.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,902,325.00	14,937,632.00	4,262,065.09	14,937,632.00	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	1,337,309.00	3,334,501.00	2,185,400.72	3,334,501.00	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	833,126.00	2,720,798.00	304,386.75	2,720,798.00	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			2,170,435.00	6,055,299.00	2,489,787.47	6,055,299.00	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	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,955,483.00	2,975,870.00	573,718.00	2,975,870.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%

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	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)			2,960,483.00	2,980,870.00	573,718.00	2,980,870.00	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	(551,415.00)	(566,006.00)	0.00	(566,006.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(551,415.00)	(566,006.00)	0.00	(566,006.00)	0.00	0.0%
TOTAL, EXPENDITURES			141,393,996.00	153,436,675.00	35,694,067.09	153,442,932.00	(6,257.00)	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	4,000,000.00	4,500,000.00	4,500,000.00	4,500,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,134,850.00	4,181,347.00	1,000,000.00	4,181,347.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,134,850.00	8,681,347.00	5,500,000.00	8,681,347.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from 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)			(8,134,850.00)	(8,681,347.00)	(5,500,000.00)	(8,681,347.00)	0.00	0.0%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	4,739,483.00
6266	Educator Effectiveness, FY 2021-22	1,202,991.00
6300	Lottery: Instructional Materials	959,401.00
6547	Special Education Early Intervention Preschool Grant	956,390.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	4,174,452.00
7412	A-G Access/Success Grant	80,881.00
7413	A-G Learning Loss Mitigation Grant	116,617.00
7435	Learning Recovery Emergency Block Grant	9,820,617.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	76,441.00
9010	Other Restricted Local	1,467,750.00
Total, Restricted Balance		23,595,023.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
5) TOTAL, REVENUES			250,000.00	250,000.00	0.00	250,000.00		
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	27,045.00	27,045.00	0.00	27,045.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	222,955.00	222,955.00	0.00	222,955.00	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			250,000.00	250,000.00	0.00	250,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	454,690.00	461,387.00		461,387.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			454,690.00	461,387.00		461,387.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			454,690.00	461,387.00		461,387.00		
2) Ending Balance, June 30 (E + F1e)			454,690.00	461,387.00		461,387.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	454,690.00	461,387.00		461,387.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	250,000.00	250,000.00	0.00	250,000.00	0.00	0.0%
TOTAL, REVENUES			250,000.00	250,000.00	0.00	250,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
QASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Materials and Supplies		4300	27,045.00	27,045.00	0.00	27,045.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			27,045.00	27,045.00	0.00	27,045.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	2,015.00	2,015.00	0.00	2,015.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	220,940.00	220,940.00	0.00	220,940.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			222,955.00	222,955.00	0.00	222,955.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			250,000.00	250,000.00	0.00	250,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Project Year Totals
8210	Student Activity Funds	461,387.00
Total, Restricted Balance		461,387.00

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	5,011,413.00	5,011,283.00	1,146,079.00	5,011,283.00	0.00	0.0%
2) Federal Revenue		8100-8299	72,128.00	72,187.00	0.00	72,187.00	0.00	0.0%
3) Other State Revenue		8300-8599	276,230.00	415,304.00	372,632.42	415,304.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,000.00	42,620.00	31,672.79	42,620.00	0.00	0.0%
5) TOTAL, REVENUES			5,399,771.00	5,541,394.00	1,550,384.21	5,541,394.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,503,780.00	2,563,487.00	606,515.43	2,563,487.00	0.00	0.0%
2) Classified Salaries		2000-2999	377,679.00	402,959.00	135,826.70	402,959.00	0.00	0.0%
3) Employee Benefits		3000-3999	679,582.00	700,385.00	189,282.50	700,385.00	0.00	0.0%
4) Books and Supplies		4000-4999	284,410.00	453,749.00	19,107.75	453,749.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	874,516.00	920,025.00	73,946.86	920,025.00	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	255,768.00	267,388.00	0.00	267,388.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,975,735.00	5,307,993.00	1,004,679.24	5,307,993.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			424,036.00	233,401.00	545,704.97	233,401.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	82,862.00	129,359.00	0.00	129,359.00	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			82,862.00	129,359.00	0.00	129,359.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			506,898.00	362,760.00	545,704.97	362,760.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,745,539.00	3,067,850.00		3,067,850.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,745,539.00	3,067,850.00		3,067,850.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,745,539.00	3,067,850.00		3,067,850.00		
2) Ending Balance, June 30 (E + F1e)			3,252,437.00	3,430,610.00		3,430,610.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	763,707.00	743,270.00		743,270.00		
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	2,488,730.00	2,687,340.00		2,687,340.00		
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	4,029,355.00	3,970,123.00	1,124,676.00	3,970,123.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	85,604.00	85,602.00	21,403.00	85,602.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	896,454.00	955,558.00	0.00	955,558.00	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			5,011,413.00	5,011,283.00	1,146,079.00	5,011,283.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	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%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act							0.00	
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	72,128.00	72,187.00	0.00	72,187.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			72,128.00	72,187.00	0.00	72,187.00	0.00	0.0%
OTHER STATE 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)
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	7,719.00	7,719.00	0.00	7,719.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	87,500.00	87,500.00	2,710.55	87,500.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	181,011.00	320,085.00	369,921.87	320,085.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			276,230.00	415,304.00	372,632.42	415,304.00	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%
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	40,000.00	40,000.00	29,206.00	40,000.00	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								
Child Development Parent Fees		8673	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%
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	2,620.00	2,466.79	2,620.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	8500	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%

Description	Resource Codes	Object Codes	Original Budget (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 In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,000.00	42,620.00	31,672.79	42,620.00	0.00	0.0%
TOTAL, REVENUES			5,399,771.00	5,541,394.00	1,550,384.21	5,541,394.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,094,264.00	2,145,771.00	491,617.18	2,145,771.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	100,878.00	109,078.00	28,860.78	109,078.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	308,638.00	308,638.00	86,037.47	308,638.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,503,780.00	2,563,487.00	606,515.43	2,563,487.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	56,891.00	71,491.00	16,387.02	71,491.00	0.00	0.0%
Classified Support Salaries		2200	190,458.00	190,458.00	72,024.46	190,458.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	66,802.00	73,482.00	27,306.80	73,482.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	34,978.00	34,978.00	10,260.10	34,978.00	0.00	0.0%
Other Classified Salaries		2900	28,750.00	32,550.00	9,848.32	32,550.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			377,679.00	402,959.00	135,826.70	402,959.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	416,867.00	428,267.00	97,720.49	428,267.00	0.00	0.0%
PERS		3201-3202	72,874.00	77,257.00	26,102.79	77,257.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	63,101.00	65,572.00	18,528.18	65,572.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	74,819.00	75,843.00	13,532.50	75,843.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,670.00	1,712.00	373.36	1,712.00	0.00	0.0%
Workers' Compensation		3601-3602	50,251.00	51,734.00	13,025.18	51,734.00	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			679,582.00	700,385.00	169,282.50	700,385.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
Books and Other Reference Materials		4200	100.00	600.00	244.43	600.00	0.00	0.0%
Materials and Supplies		4300	277,310.00	346,149.00	17,033.64	346,149.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	100,000.00	1,829.68	100,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			284,410.00	453,749.00	19,107.75	453,749.00	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	51,515.00	51,546.00	3,393.30	51,546.00	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	8,225.00	8,325.00	31,087.38	8,325.00	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	103,475.00	106,161.00	4,150.13	106,161.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	711,251.00	753,943.00	35,316.05	753,943.00	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)
Communications		5900	50.00	50.00	0.00	50.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			874,516.00	920,025.00	73,946.86	920,025.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	255,768.00	267,388.00	0.00	267,388.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			255,768.00	267,388.00	0.00	267,388.00	0.00	0.0%
TOTAL, EXPENDITURES			4,975,735.00	5,307,993.00	1,004,679.24	5,307,993.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers in		8919	82,862.00	129,359.00	0.00	129,359.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			82,862.00	129,359.00	0.00	129,359.00	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								

Description	Resource Codes	Object Codes	Original Budget (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 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)			82,862.00	129,359.00	0.00	129,359.00		

Resource	Description	2023-24 Projected Totals
6266	Educator Effectiveness, FY 2021-22	63,935.00
6300	Lottery: Instructional Materials	217,802.00
8762	Arts, Music, and Instructional Materials Discretionary Block Grant	135,527.00
7435	Learning Recovery Emergency Block Grant	325,686.00
9010	Other Restricted Local	320.00
Total, Restricted Balance		743,270.00

