

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2023-24 First Interim Notes**

The First Interim budget report is a snapshot in time of the local educational agency's (LEA) revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years. It is a time to adjust the budget based upon the enacted State Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenue and expenditures. The First Interim report covers the period of time from July 1 through October 31 each fiscal year and must be submitted to the county office of education no later than December 15.

BUDGET ASSUMPTIONS

Planning Factors for First Interim and MYP

The 2023-24 budget assumptions are used to prepare the 2023-24 Budget and multi-year projections for 2024-25 and 2025-26 fiscal years. The multi-year projections provide a view of the current year (2023-24) budget and the next two years' budget plan (2024-25 and 2025-26). They are built with assumptions provided by PCOE Common Message, School Services of California, the State Dept. of Finance (DOF), Legislative Analyst Office (LAO), FCMAT LCFF Calculator, federal funding projections and district trends and data. Property taxes, state allocations, LCFF Funding estimates, new legislature, federal funding and budget projections, and ballot measures can all have a significant impact on revenue assumptions.

Additionally, PCOE recommends the district incorporate projection information from FCMAT and School Services of California (SSC) Dartboard for specific budget circumstances for our individual district. Every district receives differing amounts of revenue through the LCFF funding model and has its own particular set of financial risk factors. It is important that all districts continue to assess their individual situation and plan accordingly to maintain fiscal solvency.

Key planning factors for the District to incorporate into the 2023-24 budget and multiyear projections are listed on the next page and based on the latest information available.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2023-24 First Interim Notes**

GENERAL FUND BUDGET ASSUMPTIONS FIRST INTERIM AND MYP

	22/23 Unaudited Actuals	23/24 Adopted	23/24 First Interim	24/25 Projection	25/26 Projection	
REVENUES						
Enrollment	7,560	7,636	7,869	8,046	8,227	23-24: CALPADS LCFF enrollment; 24-25 through 25-26, 2.25% growth each year
ADA Yield	93.6%	94.0%	94.0%	94.5%	94.5%	Projected ADA/enrollment
ADA (Excl. County ADA)	7,076	7,178	7,398	7,604	7,775	
ADA (Incl. County ADA)	7,090	7,195	7,414	7,620	7,791	
% Increase (Decrease) Enrollment	4.5%	1.0%	4.1%	2.25%	2.25%	2.25% 24-25 and 25-26
# Increase (Decrease) Enrollment	325	76	309	177	181	
% Increase (Decrease) in ADA	0.9%	1.5%	4.5%	2.8%	2.2%	
# Increase (Decrease) in ADA	61	106	322	206	171	Actual P-2 ADA in 22-23, projected ADA based on ADA to enrollment factor 94.0% in 23-24, 94.5% in 24- 25 and 25-26
State Statutory COLA %	6.56%	8.22%	8.22%	1.27%	2.50%	have been updated based on LAO/PCOE recommendation
EXPENDITURES						
Certificated New Positions - FTE	12.0	5.0	8.4	7.0	7.0	23-24: 3 growth teachers, 1 K ASD teacher, TBHS VP, 1.0 MS SDC teacher, 1.0 MS RSP, 1.0 speech, .40 Psych; 24-25 and 25-26: 7 growth teachers (Unrestricted & Special Ed)
Cert. New Positions - New Schools	9.6	7.0	6.0	0.0	0.0	TBHS opening/additional grades (11th 22/23, 12th 23/24; (Counselor 22/23); 2.0 FTE Gen Ed and 3.0 Special Ed teachers in 23-24
Certificated Step/Column	1.51%	1.51%	1.54%	1.54%	1.54%	3-year average
Avg. teacher compensation	\$122,258	\$126,742	\$129,161	\$131,150	\$133,170	
Classified New Positions - FTE	9.6	4.7	18.3	3.5	0.0	23-24: 1.0 Budget Tech, 1.0 CALPADS Tech, .50 Dept Secretary, 2.0 Health clerk, .40 Campus supervisor, 12.6 paraprofessional; 24- 25: 2.0 Technology Tech I, 1.0 Ed Services Account Tech II, .50 Tech Department Secretary (Unrestricted & Special Ed)
Classified New Positions - New Schools	4.3	1.4	1.4	0.0	0.0	TBHS opening/additional grades (11th 22/23, 12th 23/24) 23/24 - TBHS 1 custodian, 3 hr library tech (Unrestricted/RRM)
Classified Step/Column	1.39%	1.39%	1.45%	1.45%	1.45%	3-year average
Contribution to RRM	\$2,637,401	\$2,467,957	\$3,067,034	\$3,067,034	\$3,067,034	3% of GF Expenditures (Excl STRS On-Behalf and federal pandemic relief funds).

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2023-24 First Interim Notes**

PROPOSED BUDGET:

The 2023-24 First Interim budget, presented below, is built from assumptions from the State-adopted budget, federal and local revenue projections, district historical data, SSC dashboard, FCMAT LCFF Calculator and PCOE Common Message.

	First Interim		
	Unrestricted	Restricted	Combined
Revenues			
LCFF Funding - Base	83,183,442	2,097,398	85,280,840
LCFF Funding - Supplemental	5,393,109		5,393,109
Federal Revenue	-	4,117,794	4,117,794
State Revenue	2,154,319	10,673,613	12,827,932
Local Revenue	1,917,699	5,968,071	7,885,770
Total Revenue	92,648,569	22,856,876	115,505,445
Expenditures			
Certificated Salaries	37,869,796	8,783,299	46,653,095
Classified Salaries	10,126,282	6,392,063	16,518,345
Benefits	18,639,702	10,101,538	28,741,240
Books and Supplies	6,838,085	10,345,664	17,183,749
Other Services & Oper. Exp	8,625,728	7,621,457	16,247,185
Capital Outlay	55,613	2,476,779	2,532,392
Other Outgo 7xxx	-	2,673,545	2,673,545
Transfer of Indirect 73xx	(2,091,118)	1,938,350	(152,768)
Total Expenditures	80,064,088	50,332,695	130,396,783
Surplus / (Deficit)	12,584,481	(27,475,819)	(14,891,338)
Transfers In	-	25,000	25,000
Transfers out	(775,360)		(775,360)
Contributions to Restricted	(17,951,329)	17,951,329	-
Net Increase (Decrease) in Fund Balance	(6,142,208)	(9,499,490)	(15,641,698)
Beginning Balance	12,722,009	18,034,695	30,756,704
Ending Fund Balance	6,579,801	8,535,205	15,115,006
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000		5,000
Restricted:			
State, Federal and Local programs	-	8,535,205	8,535,205
Committed:			
Unassigned/Unappropriated:			
Economic Uncertainty @ 3%	3,935,164		3,935,164
Unassigned Economic Uncertainty surplus/(deficit)	2,639,637		2,639,637
Total Ending Fund Balance	6,579,801	8,535,205	15,115,006

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2023-24 First Interim Notes**

Adopted Budget vs. First Interim Budget:

Each year our budget is revised throughout the year as new information becomes available and assumptions are modified. At First Interim reporting we have closed the prior year books and the actual Ending Fund Balance is known as well as unspent program and site funds that carryover to be spent in the 2023-24 budget year. The differences between the district's 45-Day August Budget Revision and First Interim Budget are reflected in the table below and summarized in the comments that follow:

	Adopted Budget		First Interim			1st Interim vs Adopted Variance	
	2023-24 Restricted	2023-24 Combined	Unrestricted	2023-24 Restricted	2023-24 Combined		
Revenues							
LCFF Funding - Base	1,622,371	82,472,521	83,183,442	2,097,398	85,280,840	2,808,319	1
LCFF Funding - Supplemental		5,189,106	5,393,109		5,393,109	204,003	1
Federal Revenue	3,033,162	3,033,162	-	4,117,794	4,117,794	1,084,632	2
State Revenue	7,973,941	10,327,017	2,154,319	10,673,613	12,827,932	2,500,915	3
Local Revenue	4,777,195	6,399,557	1,917,699	5,968,071	7,885,770	1,486,213	4
Total Revenue	17,406,669	107,421,363	92,648,569	22,856,876	115,505,445	8,084,082	
Expenditures							
Certificated Salaries	7,524,704	44,709,462	37,869,796	8,783,299	46,653,095	1,943,633	5
Classified Salaries	5,821,412	15,483,745	10,126,282	6,392,063	16,518,345	1,034,600	6
Benefits	9,560,730	27,908,904	18,639,702	10,101,538	28,741,240	832,336	7
Books and Supplies	3,858,653	9,358,069	6,838,085	10,345,664	17,183,749	7,825,680	8
Other Services & Oper. Exp	3,968,563	11,391,894	8,625,728	7,621,457	16,247,185	4,855,291	9
Capital Outlay	120,000	120,000	55,613	2,476,779	2,532,392	2,412,392	10
Other Outgo 7xxx	2,673,545	2,673,545	-	2,673,545	2,673,545	-	
Transfer of Indirect 73xx	1,395,410	(132,235)	(2,091,118)	1,938,350	(152,768)	(20,533)	
Total Expenditures	34,923,017	111,513,384	80,064,088	50,332,695	130,396,783	18,883,399	
Surplus / (Deficit)	(17,516,348)	(4,092,021)	12,584,481	(27,475,819)	(14,891,338)	(10,799,317)	
Transfers In	25,000	25,000	-	25,000	25,000	-	
Transfers out		(525,360)	(775,360)		(775,360)	(250,000)	11
Contributions to Restricted	16,521,173	-	(17,951,329)	17,951,329	-	-	
Net Increase (Decrease) in Fund Balance	(970,175)	(4,592,381)	(6,142,208)	(9,499,490)	(15,641,698)	(11,049,317)	
Beginning Balance	18,034,695	30,756,705	12,722,009	18,034,695	30,756,704	(1)	
Prior Period Adjustment (Restatements)							
Ending Fund Balance	17,064,520	26,164,324	6,579,801	8,535,205	15,115,006	(11,049,318)	
Components of Ending Fund Balance							
Nonspendable:							
Revolving Cash		5,000	5,000		5,000	-	
Restricted:							
State, Federal and Local programs	17,064,520	17,064,520	-	8,535,205	8,535,205	(8,529,315)	
Committed:							
Supplemental carryover to 23-24		375,736	-		-	(375,736)	
Unassigned/Unappropriated:							
Economic Uncertainty @ 3%		3,361,162	3,935,164		3,935,164	574,002	
Lottery funds designated for textbook adoption		140,000	-		-	(140,000)	
Charter Technical Assistance		217,140	-		-	(217,140)	
Unassigned Economic Uncertainty surplus/(deficit)		5,000,766	2,639,637		2,639,637	(2,361,129)	
Total Ending Fund Balance	17,064,520	26,164,324	6,579,801	8,535,205	15,115,006	(11,049,318)	

WESTERN PLACER UNIFIED SCHOOL DISTRICT

BOARD OF TRUSTEES

2023-24 First Interim Notes

Major Changes to Fund Balance from Adopted Budget to First Interim 203-24

Budgeted Deficit Spending at Adopted Budget

(\$4,592,381)

Revenues

Principal Apportionment			1
Increase in LCFF funding due to increased enrollment - Base	2,330,000		
Increase in LCFF funding due to increased enrollment - Supplemental	205,000		
Increase in Special Education AB602 property tax revenues	475,000		
Total Principal Apportionment changes		3,010,000	
Federal Revenue			
2022-23 Carryover - Federal Programs added to budget	1,085,000		
Total Federal Revenue Changes		1,085,000	2
State Revenue			
Increase in projected lottery revenues (based on SSC projection)	145,000		
22-23 lottery revenues in excess of 4th quarter SSC projection	90,000		
Prop 28 Arts & Music Block Grant allocation	1,010,000		
Increase in Special Education Mental Health funds per PCOE	60,000		
Increase in Arts, Music & Instructional Mat'l's BG (final amount known)	90,000		
Reduction in Learning Recovery BG (final amount known)	(440,000)		
Special Education Early Intervention allocation	435,000		
Reduction in State transportation reimbursement budget	(285,000)		
Reduction in ELOP allocation	(150,000)		
Miscellaneous adjustments	(30,000)		
2022-23 Carryover State Programs added to budget	1,575,000		
Total State Revenue Changes		2,500,000	3
Local Revenue			
Budget TRANS interest revenue	305,000		
Reduction in Special Education AB602 state aid revenues	(255,000)		
Medi-Cal billing revenues (budgeted when received)	55,000		
SIG Wellness Grant allocation	30,000		
Increase in transportation revenues	25,000		
Increase in budgeted LHS farm revenues	10,000		
Miscellaneous adjustments	15,000		
2022-23 Carryover Local Programs added to budget	1,300,000		
Total Local Revenue changes		1,485,000	4
Total Change in Revenues		8,080,000	

Expenditures

Certificated Salaries			
2022-23 Carryover Federal and State and Local added to budget	365,000		
2023-24 negotiated compensation increases	1,605,000		
Increase in certificated positions - 7.22 FTE (Teachers, Music, Counselor, Speech, Special Ed, Alternative Ed, Other)	575,000		
Reduction for vacant positions - 3.8 FTE (RSP, SLP, SDC, Math)	(365,000)		
Eliminate Director of Supplemental Programs & Accountability	(160,000)		
Position control adjustments based on actual hires	(35,000)		
Miscellaneous adjustments	(40,000)		
Total Certificated Salaries changes		1,945,000	5
Classified Salaries			
2022-23 Carryover Federal and State and Local added to budget	380,000		
2023-24 negotiated compensation increases	515,000		
13.5 new classified positions (paraprofessionals, elementary art techs, instructional aides)	380,000		
Reduction for vacant positions	(305,000)		
Position control adjustments based on actual hires	40,000		
Miscellaneous adjustments	25,000		
Total Classified		1,035,000	6

WESTERN PLACER UNIFIED SCHOOL DISTRICT

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2023-24 First Interim Notes

Statutory & Health and Welfare Benefits

Federal and state and local carryover funds added to budget	245,000		
2023-24 negotiated compensation increases	545,000		
Certificated increases above - net of eliminated position	160,000		
Classified increases above	150,000		
Savings from vacancies	(270,000)		
Benefit cost adjustments based on actual hires	5,000		
Miscellaneous adjustments	-		
Total Benefits		835,000	7

Books and Supplies

Federal and state and local carryover funds added to budget	6,180,000		
Site co-curricular, facility use and site discretionary carryover	405,000		
Chromebook and computer replacement fund carryover	25,000		
Routine Restricted Maintenance projects	45,000		
Increase in lottery expenditures due to increased revenue projections	160,000		
Prop 28 Arts & Music Block Grant	885,000		
Special Education Early Intervention allocation	435,000		
Reduce Mandate Block Grant budgeted expenditure (xfer to 0000)	(335,000)		
Transfers from other objects and miscellaneous changes	20,000		
Total Books and Supplies		7,820,000	8

Services & Other Operating Expenditures

Federal and state and local carryover funds added to budget	3,240,000		
Carryover of funds budgeted for special education settlements	130,000		
Increase in Nonpublic Schools budget - increased students	35,000		
Increase in Nonpublic Agencies budget - to cover vacant positions	295,000		
Board leadership coaching	110,000		
LHS & TBHS football reconditioning and league fees	60,000		
School Services of California staffing review	20,000		
Routine Restricted Maintenance projects	150,000		
Increase in electricity budget based on prior year actuals	100,000		
Increase in water budget - increased rates	60,000		
Budget TRANS interest expense	500,000		
Increase in lottery expenditures due to increased revenue projections	75,000		
Transfers from other objects and miscellaneous changes	80,000		
Total Services and Other Operating Costs		4,855,000	9

Capital Outlay

Federal and state and local carryover funds added to budget	2,375,000		
Site purchases (marquee, golf cart, security camera)	35,000		
Total Capital Outlay		2,410,000	10
Transfers of indirect costs from other funds		(20,000)	
Transfers out - Ongoing increase to Deferred Maintenance fund		250,000	11

Total Change in Expenditures \$19,130,000

Rounding \$683

Total Change in Budgeted FB (\$11,049,317)

Budgeted Deficit Spending at First Interim (\$15,641,698)

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2023-24 First Interim Notes**

Multi-Year Projections 2023-24, 2023-24 and 2025-26 Budget Years:

The multi-year projections provide a view of the current year (2023-24) budget and the subsequent two years' projected budgets.

	First Interim 2023-24 Combined	Projection 2024-25 Combined	Projection 2025-26 Combined
Revenues			
LCFF Funding - Base	85,280,840	88,662,232	92,808,112
LCFF Funding - Supplemental	5,393,109	5,602,900	5,823,309
Federal Revenue	4,117,794	2,668,573	2,668,573
State Revenue	12,827,932	11,462,671	11,462,671
Local Revenue	7,885,770	6,573,002	6,573,002
Total Revenue	115,505,445	114,969,378	119,335,667
Expenditures			
Certificated Salaries	46,653,095	47,725,795	49,002,851
Classified Salaries	16,518,345	16,620,023	16,877,013
Benefits	28,741,240	29,198,487	29,779,617
Books and Supplies	17,183,749	8,299,000	8,584,000
Other Services & Oper. Exp	16,247,185	12,439,361	12,389,361
Capital Outlay	2,532,392	248,487	248,487
Other Outgo 7xxx	2,673,545	2,673,545	2,673,545
Transfer of Indirect 73xx	(152,768)	(152,768)	(152,768)
Total Expenditures	130,396,783	117,051,930	119,402,106
Surplus / (Deficit)	(14,891,338)	(2,082,552)	(66,439)
Transfers In	25,000	-	-
Transfers out	(775,360)	(525,360)	(917,790)
Contributions to Restricted	-	-	-
Net Increase (Decrease) in Fund Balance	(15,641,698)	(2,607,912)	(984,229)
Beginning Balance	30,756,704	15,115,006	12,507,094
Prior Period Adjustment (Restatements)			
Ending Fund Balance	15,115,006	12,507,094	11,522,865
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000	5,000	5,000
Restricted:			
State, Federal and Local programs	8,535,205	7,852,939	7,150,606
Committed:			
Supplemental carryover to 23-24	-	163,147	336,212
Unassigned/Unappropriated:			
Economic Uncertainty @ 3%	3,935,164	3,527,319	3,609,597
Lottery funds designated for textbook adoption	-	-	-
Charter Technical Assistance	-	-	-
Unassigned Economic Uncertainty surplus/(deficit)	2,639,637	958,689	421,451
Total Ending Fund Balance	15,115,006	12,507,094	11,522,865

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
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2023-24 First Interim Notes**

Multi-Year Projections 2023-24, 2024-25 and 2025-26 Budget Years:

The multi-year projections provide a view of the current year (2023-24) budget and the subsequent two years' projected budgets. The multi-year projections are built on assumptions provided by the PCOE Common Message, School Services of California, the 2023-24 State adopted budget, the State Dept. of Finance (DOF), LAO, FCMAT LCFF Calculator, federal funding projections and district trends and data.

Local Control Funding Formula (LCFF)

The final State budget for 2023-24 funded the statutory 8.22% COLA. Actual 23-24 enrollment is about 230 greater than adopted budget, resulting in projected ADA that is 220 over adopted budget. This projection assumes an ADA-to-enrollment percentage of 94.0%. This rate is projected to increase to 94.5% in 24-25 and remain at that level in 25-26. We are currently on track to meet the 94.0% ratio in 23-24. We will continue to monitor the actual ADA-to-enrollment ratio and adjust assumptions if needed.

It is important to note that projected state COLA percentages for the next two years are expected to drop significantly since budget adoption in June. Based on recommendation from PCOE and LAO, we have reduced the projected 24-25 COLA from 3.94% to 1.27%, and the projected 2025-26 COLA from 3.29% to 2.50%. Because we are growing in enrollment and ADA, the impact of these reductions will not impact the district as it is for nearby districts with stable or declining enrollment.

CalSTRS and CalPERS Employer Contributions

CalSTRS employer contributions are currently projected to remain at 19.1% over the next several years. CalPERS contributions are projected to increase from 26.68% in 23-24, to 27.80% in 24-25 and 28.5% in 2025-26.

Enrollment and ADA

In the current year, the District saw an increase in enrollment of 309 students (4.1%) from 2022-23, due mostly to continued housing growth within the district. Using a 94.0% ADA-to-enrollment ratio, projected ADA is 7,398. This represents an increase of 220 ADA over adopted budget.

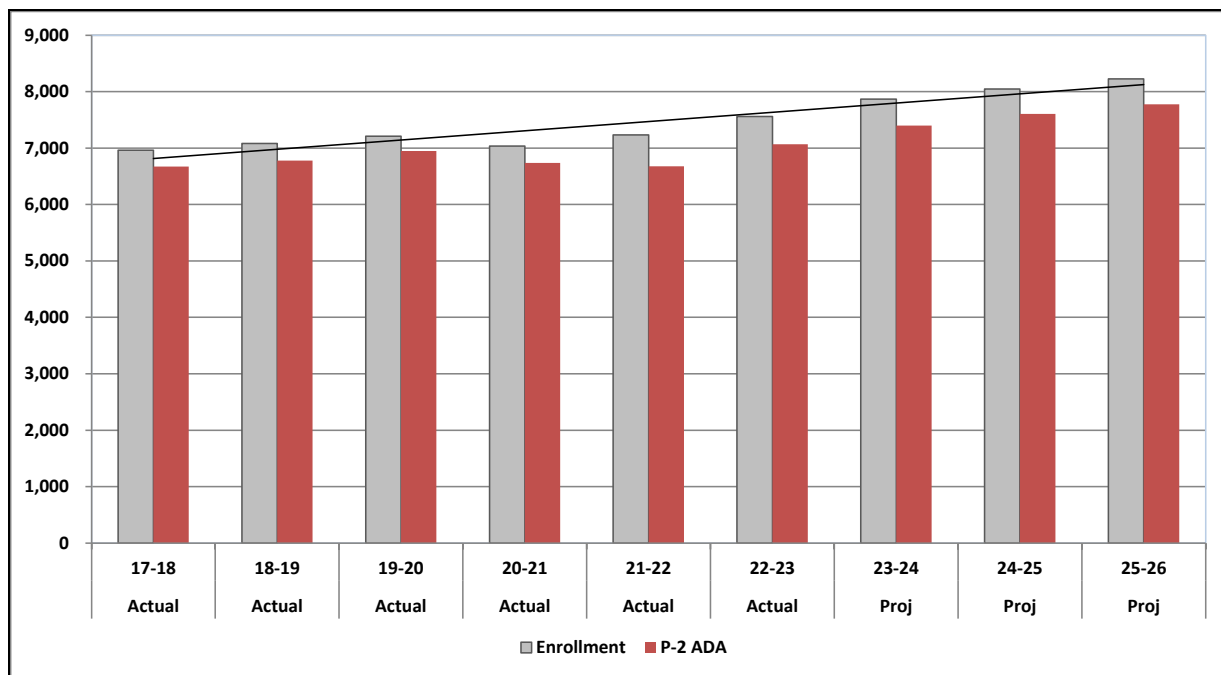
For 2024-25 and 2025-26, we are projecting that enrollment will increase 2.25% per year, to 8,046 in 2024-25 and 8,227 in 25-26, and our attendance percentage will increase to 94.50%. ADA is projected to be 7,604 in 2024-25 and 7,775 in 2025-26.

Enrollment and attendance information for the 2022-23 Unaudited Actuals, the current 2023-24 budget year and the next two budget years are listed in the table below.

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2023-24 First Interim Notes**

	22/23 Unaudited Actuals	23/24 Adopted	23/24 First Interim	24/25 Projection	25/26 Projection
REVENUES					
Enrollment	7,560	7,636	7,869	8,046	8,227
ADA Yield	93.6%	94.0%	94.0%	94.5%	94.5%
ADA (Excl. County ADA)	7,076	7,178	7,398	7,604	7,775
ADA (Incl. County ADA)	7,090	7,195	7,414	7,620	7,791
% Increase (Decrease) Enrollment	4.5%	1.0%	4.1%	2.25%	2.25%
# Increase (Decrease) Enrollment	325	76	309	177	181
% Increase (Decrease) in ADA	0.9%	1.5%	4.5%	2.8%	2.2%
# Increase (Decrease) in ADA	61	106	322	206	171

The following chart shows historical and projected enrollment data:



Categorical Revenue

The State Budget included a COLA of 8.22% for state categorical programs. Additionally, the special education AB602 projected revenue increased \$220k based on the new SELPA funding model.

Revenue and expenditures of \$1.0 million was budgeted since adopted budget for the Proposition 28 Art & Music in Schools grant.

Federal categorical programs will be adjusted to reflect federal funding levels once the amounts are known.

Approximately \$4.0 million in revenues and \$13.3 million in expenditures were added to the budget for 2022-23 carryover.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
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2023-24 First Interim Notes**

Contributions to Restricted Programs

Some categorical programs require contributions from the district unrestricted funds as the funding received does not cover the expenditures for that specific program. A summary of the change in contributions from 2023-24 Adopted Budget to First Interim Budget is displayed on the next page..

Contributions to Restricted Programs 2023-24 First Interim vs Adopted Budget						
Program	Resource		2023-24 Adopted	2023-24 First Interim	Change	Comments
Special Ed-Basic Grant (PL94-142)	3310	*	\$3,584,721	\$3,820,155	\$235,434	4% salary increase, 5.7 new paraprofessional positions, reductions for vacant positions
Special Education	6500	*	\$9,805,995	\$10,451,093	\$645,098	3.0 FTE new special ed teachers, \$35k inc in NPS, \$295k inc in NPA (vacant positions), 4% salary increase, reductions for vacant positions, \$220k increase in revenues
Routine Repair & Maintenance (RRM)	8150		\$2,467,957	\$3,067,034	\$599,077	Increased district expenditures due to budgeting of 22/23 carryover, 4% salary increase and other budget increases
RDA Funds - Facilities	9030		(\$350,000)	(\$400,000)	(\$50,000)	Help offset increase to RRM contribution
Technology Replacement	9077		\$520,000	\$520,000	\$0	
Chromebook Replacement	9080		\$492,500	\$492,500	\$0	
Misc. Locally Restricted	9010		\$0	\$547	\$547	
Total Contribution to Restricted Programs			<u>\$16,521,173</u>	<u>\$17,951,329</u>	<u>\$1,430,156</u>	
Total Special Ed Contribution			<u>\$ 13,390,716</u>	<u>\$ 14,271,248</u>	<u>\$ 880,532</u>	

Other Expenditure Assumptions

Negotiations are complete for the 2023-24 school year with all bargaining units, management, contract and confidential employees. These costs have been added to the budget at first interim. The total cost of the settlement is approximately \$2.65 million. No additional negotiations are included in the 2024-25 or 2025-26 budget years.

Cash Flow

The district issued a \$7.5 million short term Tax Revenue Anticipation Notes (TRANS) on June 30, 2023 to provide cash flow support during the months that the district is short on cash due to the timing of property tax revenues. This is common for districts who rely on property taxes for the majority of their LCFF funding.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2023-24 First Interim Notes**

COMPONENTS OF ENDING FUNDS BALANCE

Details of Components of Ending Fund Balance for 2023-24, 2024-25 and 2025-26 are listed below:

	First Interim 2023-24 Combined	Projection 2024-25 Combined	Projection 2025-26 Combined
Ending Fund Balance	15,115,006	12,507,094	11,522,865
Components of Ending Fund Balance			
Nonspendable:			
Revolving Cash	5,000	5,000	5,000
Restricted:			
State, Federal and Local programs	8,535,205	7,852,939	7,150,606
Committed:			
Supplemental carryover to 23-24	-	163,147	336,212
Unassigned/Unappropriated:			
Economic Uncertainty @ 3%	3,935,164	3,527,319	3,609,597
Lottery funds designated for textbook adoption	-	-	-
Charter Technical Assistance	-	-	-
Unassigned Economic Uncertainty surplus/(deficit)	2,639,637	958,689	421,451
Total Ending Fund Balance	15,115,006	12,507,094	11,522,865

When reviewing the components of Ending Fund balance it is important to distinguish those amounts that are *non-spendable, restricted and unassigned/unappropriated*. For the 2023-24 budget year and next two budget years the district is meeting the minimum 3% *Reserve for Economic Uncertainties*. Amounts that are not specifically identified for designated uses as noted above are included in the *Reserve – Unassigned Economic Uncertainty Surplus*.

Placer County Office of Education continues to reinforce the need for reserves over the minimum reserve requirements. In the projection years, funding growth is expected to be limited or flat growth due to the pandemic and revenues remain flat, employer contributions to retirement benefits are scheduled to rise and requirements to improve academic performance increase. Special attention must be made to out-year projections and the contributing factors both within and outside the control of district decision makers. To maximize success, districts will need to make deliberate use of resources and prudent fiscal decisions.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT
BOARD OF TRUSTEES
2023-24 First Interim Notes**

DISTRICT OTHER FUNDS

Included below are the other funds of the District. The budgets have been updated to reflect budget adjustments up to the First Interim reporting period. Also, the actual 2022-23 Ending Fund Balances have been carried forward and are reflected the 2023-24 First interim budget.

	2023-24 FIRST INTERIM			
	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
Fund 11 - Adult Education Fund	\$ 22,044	\$ 128,800	\$ 128,800	\$ 22,044
Fund 12 - Child Development Fund	\$ 11,271	\$ -	\$ -	\$ 11,271
Fund 13 - Cafeteria Fund	\$ 726,746	\$ 4,826,393	\$ 5,034,879	\$ 518,260
Fund 14 - Deferred Maintenance Fund	\$ 228,356	\$ 750,000	\$ 451,131	\$ 527,225
Fund 17 - Special Reserve for Other Than Capital Outlay	\$ 738,029	\$ 10,000	\$ -	\$ 748,029
Fund 21 - Building Fund	\$ 1,029,675	\$ -	\$ 1,026,924	\$ 2,751
Fund 22 - Building Fund	\$ 24,728,232	\$ 60,090,348	\$ 6,072,677	\$ 78,745,903
Fund 25 - Capital Facilities Fund	\$ 11,221,185	\$ 2,150,000	\$ 1,781,869	\$ 11,589,316
Fund 35 - County Schools Facilities Fund	\$ 289,710	\$ 60,166,452	\$ 60,090,348	\$ 365,814
Fund 40 - Special Reserve for Capital Outlay Projects	\$ 1,925,705	\$ 25,000	\$ 25,000	\$ 1,925,705
Fund 49 - Debt Service Fund for Blended Component Units	\$ 24,755,646	\$ 10,086,946	\$ 7,494,305	\$ 27,348,287
Fund 71 - Retiree Benefit Fund	\$ 7,449	\$ 100	\$ -	\$ 7,549
Fund 73 - Foundation Private-Purpose Trust Fund	\$ 164,281	\$ 2,200	\$ 1,000	\$ 165,481

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 19, 2023

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

 X

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Carrie Carlson

Telephone: (916) 645-6350

Title: Director of Business Services

E-mail: ccarlson@wpusd.org

Criteria and Standards Review Summary

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

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

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

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	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:		
		• Certificated? (Section S8A, Line 1b)	X	
		• 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)		X
		• 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	

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	86,039,256.00	86,039,256.00	6,974,268.16	88,576,551.00	2,537,295.00	2.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,353,076.00	2,353,076.00	139,232.00	2,154,319.00	(198,757.00)	-8.4%
4) Other Local Revenue		8600-8799	1,622,362.00	1,622,362.00	501,178.83	1,917,699.00	295,337.00	18.2%
5) TOTAL, REVENUES			90,014,694.00	90,014,694.00	7,614,678.99	92,648,569.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	37,184,758.00	37,184,758.00	12,276,861.48	37,869,796.00	(685,038.00)	-1.8%
2) Classified Salaries		2000-2999	9,662,333.00	9,662,333.00	3,217,162.64	10,126,282.00	(463,949.00)	-4.8%
3) Employee Benefits		3000-3999	18,348,174.00	18,348,174.00	6,150,194.57	18,639,702.00	(291,528.00)	-1.6%
4) Books and Supplies		4000-4999	5,499,416.00	5,499,416.00	913,025.46	6,838,085.00	(1,338,669.00)	-24.3%
5) Services and Other Operating Expenditures		5000-5999	7,423,331.00	7,423,331.00	3,097,135.29	8,625,728.00	(1,202,397.00)	-16.2%
6) Capital Outlay		6000-6999	0.00	0.00	13,959.00	55,613.00	(55,613.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,527,645.00)	(1,527,645.00)	0.00	(2,091,118.00)	563,473.00	-36.9%
9) TOTAL, EXPENDITURES			76,590,367.00	76,590,367.00	25,668,338.44	80,064,088.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,424,327.00	13,424,327.00	(18,053,659.45)	12,584,481.00		
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	525,360.00	525,360.00	0.00	775,360.00	(250,000.00)	-47.6%
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	(16,521,173.00)	(16,521,173.00)	0.00	(17,951,329.00)	(1,430,156.00)	8.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(17,046,533.00)	(17,046,533.00)	0.00	(18,726,689.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,622,206.00)	(3,622,206.00)	(18,053,659.45)	(6,142,208.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,481,621.00	11,481,621.00		12,722,009.00	1,240,388.00	10.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,481,621.00	11,481,621.00		12,722,009.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,481,621.00	11,481,621.00		12,722,009.00		
2) Ending Balance, June 30 (E + F1e)			7,859,415.00	7,859,415.00		6,579,801.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	206,996.00	206,996.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,361,162.00	3,361,162.00		3,935,164.00		
Unassigned/Unappropriated Amount		9790	4,286,257.00	4,286,257.00		2,639,637.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	34,789,183.00	34,789,183.00	10,133,144.00	36,157,580.00	1,368,397.00	3.9%
Education Protection Account State Aid - Current Year		8012	1,439,032.00	1,439,032.00	354,290.00	1,483,528.00	44,496.00	3.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	343,000.00	343,000.00	11.39	331,337.00	(11,663.00)	-3.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	27.00	27.00	0.00	27.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	60,275,000.00	60,275,000.00	121.88	62,772,460.00	2,497,460.00	4.1%
Unsecured Roll Taxes		8042	1,385,000.00	1,385,000.00	1,226,955.27	1,410,566.00	25,566.00	1.8%
Prior Years' Taxes		8043	15,000.00	15,000.00	117.04	35,029.00	20,029.00	133.5%
Supplemental Taxes		8044	1,466,960.00	1,466,960.00	19,207.70	1,449,933.00	(17,027.00)	-1.2%
Education Revenue Augmentation Fund (ERAF)		8045	2,540,000.00	2,540,000.00	0.00	2,614,950.00	74,950.00	3.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,490,000.00	1,490,000.00	0.00	1,862,215.00	372,215.00	25.0%
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			103,743,202.00	103,743,202.00	11,733,847.28	108,117,625.00	4,374,423.00	4.2%
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	(17,703,946.00)	(17,703,946.00)	(4,759,579.12)	(19,541,074.00)	(1,837,128.00)	10.4%
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			86,039,256.00	86,039,256.00	6,974,268.16	88,576,551.00	2,537,295.00	2.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	352,427.00	352,427.00	0.00	346,906.00	(5,521.00)	-1.6%
Lottery - Unrestricted and Instructional Materials		8560	1,216,350.00	1,216,350.00	0.00	1,310,154.00	93,804.00	7.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	784,299.00	784,299.00	139,232.00	497,259.00	(287,040.00)	-36.6%
TOTAL, OTHER STATE REVENUE			2,353,076.00	2,353,076.00	139,232.00	2,154,319.00	(198,757.00)	-8.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	175,000.00	175,000.00	32,695.93	175,000.00	0.00	0.0%
Interest		8660	380,000.00	380,000.00	281,158.87	685,011.00	305,011.00	80.3%
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	15,000.00	15,000.00	8,086.05	40,000.00	25,000.00	166.7%
Interagency Services		8677	347,362.00	347,362.00	0.00	307,362.00	(40,000.00)	-11.5%
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	705,000.00	705,000.00	179,237.98	710,326.00	5,326.00	0.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						

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)
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			1,622,362.00	1,622,362.00	501,178.83	1,917,699.00	295,337.00	18.2%
TOTAL, REVENUES			90,014,694.00	90,014,694.00	7,614,678.99	92,648,569.00	2,633,875.00	2.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	30,370,019.00	30,370,019.00	9,959,025.08	30,810,940.00	(440,921.00)	-1.5%
Certificated Pupil Support Salaries		1200	2,348,041.00	2,348,041.00	811,924.28	2,481,341.00	(133,300.00)	-5.7%
Certificated Supervisors' and Administrators' Salaries		1300	4,419,403.00	4,419,403.00	1,503,860.84	4,530,220.00	(110,817.00)	-2.5%
Other Certificated Salaries		1900	47,295.00	47,295.00	2,051.28	47,295.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			37,184,758.00	37,184,758.00	12,276,861.48	37,869,796.00	(685,038.00)	-1.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	930,990.00	930,990.00	252,781.86	1,012,232.00	(81,242.00)	-8.7%
Classified Support Salaries		2200	2,893,665.00	2,893,665.00	967,894.96	2,963,588.00	(69,923.00)	-2.4%
Classified Supervisors' and Administrators' Salaries		2300	672,722.00	672,722.00	231,679.36	694,058.00	(21,336.00)	-3.2%
Clerical, Technical and Office Salaries		2400	4,331,564.00	4,331,564.00	1,472,356.88	4,576,168.00	(244,604.00)	-5.6%
Other Classified Salaries		2900	833,392.00	833,392.00	292,449.58	880,236.00	(46,844.00)	-5.6%
TOTAL, CLASSIFIED SALARIES			9,662,333.00	9,662,333.00	3,217,162.64	10,126,282.00	(463,949.00)	-4.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,901,988.00	6,901,988.00	2,281,491.60	6,985,319.00	(83,331.00)	-1.2%
PERS		3201-3202	2,371,444.00	2,371,444.00	823,066.44	2,518,265.00	(146,821.00)	-6.2%
OASDI/Medicare/Alternative		3301-3302	1,296,566.00	1,296,566.00	427,191.36	1,345,143.00	(48,577.00)	-3.7%
Health and Welfare Benefits		3401-3402	6,266,754.00	6,266,754.00	2,060,463.10	6,223,768.00	42,986.00	0.7%
Unemployment Insurance		3501-3502	23,044.00	23,044.00	7,551.65	23,695.00	(651.00)	-2.8%
Workers' Compensation		3601-3602	736,837.00	736,837.00	243,840.32	756,628.00	(19,791.00)	-2.7%
OPEB, Allocated		3701-3702	251,385.00	251,385.00	131,824.84	252,347.00	(962.00)	-0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	500,156.00	500,156.00	174,765.26	534,537.00	(34,381.00)	-6.9%
TOTAL, EMPLOYEE BENEFITS			18,348,174.00	18,348,174.00	6,150,194.57	18,639,702.00	(291,528.00)	-1.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	300,000.00	300,000.00	62,451.77	284,120.00	15,880.00	5.3%
Books and Other Reference Materials		4200	0.00	0.00	90,831.52	121,247.00	(121,247.00)	New
Materials and Supplies		4300	5,167,216.00	5,167,216.00	727,422.60	6,317,862.00	(1,150,646.00)	-22.3%
Noncapitalized Equipment		4400	32,200.00	32,200.00	32,319.57	114,856.00	(82,656.00)	-256.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,499,416.00	5,499,416.00	913,025.46	6,838,085.00	(1,338,669.00)	-24.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	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)
Travel and Conferences		5200	202,923.00	202,923.00	110,849.55	207,876.00	(4,953.00)	-2.4%
Dues and Memberships		5300	21,475.00	21,475.00	25,455.00	24,460.00	(2,985.00)	-13.9%
Insurance		5400-5450	1,210,465.00	1,210,465.00	352,824.38	1,210,465.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,927,000.00	2,927,000.00	804,202.67	3,092,000.00	(165,000.00)	-5.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	156,606.00	156,606.00	72,313.24	211,068.00	(54,462.00)	-34.8%
Transfers of Direct Costs		5710	(50,000.00)	(50,000.00)	0.00	(88,434.00)	38,434.00	-76.9%
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	2,869,362.00	2,869,362.00	1,695,469.00	3,882,793.00	(1,013,431.00)	-35.3%
Communications		5900	85,500.00	85,500.00	36,021.45	85,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,423,331.00	7,423,331.00	3,097,135.29	8,625,728.00	(1,202,397.00)	-16.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	5,000.00	(5,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	13,959.00	50,613.00	(50,613.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	13,959.00	55,613.00	(55,613.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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	(1,395,410.00)	(1,395,410.00)	0.00	(1,938,350.00)	542,940.00	-38.9%
Transfers of Indirect Costs - Interfund		7350	(132,235.00)	(132,235.00)	0.00	(152,768.00)	20,533.00	-15.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,527,645.00)	(1,527,645.00)	0.00	(2,091,118.00)	563,473.00	-36.9%
TOTAL, EXPENDITURES			76,590,367.00	76,590,367.00	25,668,338.44	80,064,088.00	(3,473,721.00)	-4.5%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	525,360.00	525,360.00	0.00	775,360.00	(250,000.00)	-47.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			525,360.00	525,360.00	0.00	775,360.00	(250,000.00)	-47.6%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(16,521,173.00)	(16,521,173.00)	0.00	(17,951,329.00)	(1,430,156.00)	8.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(16,521,173.00)	(16,521,173.00)	0.00	(17,951,329.00)	(1,430,156.00)	8.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(17,046,533.00)	(17,046,533.00)	0.00	(18,726,689.00)	(1,680,156.00)	9.9%

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	1,622,371.00	1,622,371.00	0.00	2,097,398.00	475,027.00	29.3%
2) Federal Revenue		8100-8299	3,033,162.00	3,033,162.00	0.00	4,117,794.00	1,084,632.00	35.8%
3) Other State Revenue		8300-8599	7,973,941.00	7,973,941.00	1,112,808.32	10,673,613.00	2,699,672.00	33.9%
4) Other Local Revenue		8600-8799	4,777,195.00	4,777,195.00	1,318,495.80	5,968,071.00	1,190,876.00	24.9%
5) TOTAL, REVENUES			17,406,669.00	17,406,669.00	2,431,304.12	22,856,876.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,524,704.00	7,524,704.00	2,691,545.70	8,783,299.00	(1,258,595.00)	-16.7%
2) Classified Salaries		2000-2999	5,821,412.00	5,821,412.00	2,096,999.44	6,392,063.00	(570,651.00)	-9.8%
3) Employee Benefits		3000-3999	9,560,730.00	9,560,730.00	2,012,456.00	10,101,538.00	(540,808.00)	-5.7%
4) Books and Supplies		4000-4999	3,858,653.00	3,858,653.00	1,581,087.24	10,345,664.00	(6,487,011.00)	-168.1%
5) Services and Other Operating Expenditures		5000-5999	3,968,563.00	3,968,563.00	1,593,483.85	7,621,457.00	(3,652,894.00)	-92.0%
6) Capital Outlay		6000-6999	120,000.00	120,000.00	445,267.33	2,476,779.00	(2,356,779.00)	-1,964.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,673,545.00	2,673,545.00	0.00	2,673,545.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,395,410.00	1,395,410.00	0.00	1,938,350.00	(542,940.00)	-38.9%
9) TOTAL, EXPENDITURES			34,923,017.00	34,923,017.00	10,420,839.56	50,332,695.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,516,348.00)	(17,516,348.00)	(7,989,535.44)	(27,475,819.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	16,521,173.00	16,521,173.00	0.00	17,951,329.00	1,430,156.00	8.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,546,173.00	16,546,173.00	0.00	17,976,329.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(970,175.00)	(970,175.00)	(7,989,535.44)	(9,499,490.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,301,100.00	10,301,100.00		18,034,695.00	7,733,595.00	75.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,301,100.00	10,301,100.00		18,034,695.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,301,100.00	10,301,100.00		18,034,695.00		
2) Ending Balance, June 30 (E + F1e)			9,330,925.00	9,330,925.00		8,535,205.00		
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		

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	9,330,925.00	9,330,925.00		8,535,205.00		
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	1,622,371.00	1,622,371.00	0.00	2,097,398.00	475,027.00	29.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,622,371.00	1,622,371.00	0.00	2,097,398.00	475,027.00	29.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,416,690.00	1,416,690.00	0.00	1,430,158.00	13,468.00	1.0%
Special Education Discretionary Grants		8182	128,429.00	128,429.00	0.00	147,341.00	18,912.00	14.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	805,683.00	805,683.00	0.00	997,991.00	192,308.00	23.9%
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	155,764.00	155,764.00	0.00	175,103.00	19,339.00	12.4%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	16,443.00	16,443.00	New
Title III, Part A, English Learner Program	4203	8290	84,568.00	84,568.00	0.00	136,103.00	51,535.00	60.9%
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	386,794.00	386,794.00	0.00	614,487.00	227,693.00	58.9%
Career and Technical Education	3500-3599	8290	55,234.00	55,234.00	0.00	55,234.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	544,934.00	544,934.00	New
TOTAL, FEDERAL REVENUE			3,033,162.00	3,033,162.00	0.00	4,117,794.00	1,084,632.00	35.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	126,218.32	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	479,385.00	479,385.00	0.00	622,563.00	143,178.00	29.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	503,545.00	503,545.00	0.00	503,545.00	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	138,446.00	138,446.00	0.00	252,165.00	113,719.00	82.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	6,852,565.00	6,852,565.00	986,590.00	9,295,340.00	2,442,775.00	35.6%
TOTAL, OTHER STATE REVENUE			7,973,941.00	7,973,941.00	1,112,808.32	10,673,613.00	2,699,672.00	33.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	350,000.00	350,000.00	(3,443.00)	350,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
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	57,939.00	57,939.00	New
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	53,099.00	53,099.00	75,564.80	1,442,457.00	1,389,358.00	2,616.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	4,374,096.00	4,374,096.00	1,246,374.00	4,117,675.00	(256,421.00)	-5.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,777,195.00	4,777,195.00	1,318,495.80	5,968,071.00	1,190,876.00	24.9%
TOTAL, REVENUES			17,406,669.00	17,406,669.00	2,431,304.12	22,856,876.00	5,450,207.00	31.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	6,172,957.00	6,172,957.00	2,206,172.62	7,353,790.00	(1,180,833.00)	-19.1%
Certificated Pupil Support Salaries		1200	445,102.00	445,102.00	160,006.42	483,496.00	(38,394.00)	-8.6%
Certificated Supervisors' and Administrators' Salaries		1300	680,416.00	680,416.00	251,821.05	703,669.00	(23,253.00)	-3.4%
Other Certificated Salaries		1900	226,229.00	226,229.00	73,545.61	242,344.00	(16,115.00)	-7.1%
TOTAL, CERTIFICATED SALARIES			7,524,704.00	7,524,704.00	2,691,545.70	8,783,299.00	(1,258,595.00)	-16.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,555,785.00	3,555,785.00	1,315,659.24	4,001,459.00	(445,674.00)	-12.5%
Classified Support Salaries		2200	982,446.00	982,446.00	352,259.84	1,038,428.00	(55,982.00)	-5.7%
Classified Supervisors' and Administrators' Salaries		2300	872,774.00	872,774.00	297,319.77	895,660.00	(22,886.00)	-2.6%
Clerical, Technical and Office Salaries		2400	269,538.00	269,538.00	100,634.54	295,278.00	(25,740.00)	-9.5%
Other Classified Salaries		2900	140,869.00	140,869.00	31,126.05	161,238.00	(20,369.00)	-14.5%
TOTAL, CLASSIFIED SALARIES			5,821,412.00	5,821,412.00	2,096,999.44	6,392,063.00	(570,651.00)	-9.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,118,663.00	5,118,663.00	506,371.01	5,357,856.00	(239,193.00)	-4.7%
PERS		3201-3202	1,417,869.00	1,417,869.00	508,221.15	1,541,616.00	(123,747.00)	-8.7%
OASDI/Medicare/Alternative		3301-3302	531,214.00	531,214.00	192,566.26	591,394.00	(60,180.00)	-11.3%
Health and Welfare Benefits		3401-3402	2,160,598.00	2,160,598.00	684,155.52	2,219,537.00	(58,939.00)	-2.7%
Unemployment Insurance		3501-3502	6,434.00	6,434.00	2,309.89	7,345.00	(911.00)	-14.2%
Workers' Compensation		3601-3602	208,700.00	208,700.00	74,736.59	237,362.00	(28,662.00)	-13.7%
OPEB, Allocated		3701-3702	0.00	0.00	1,442.39	1,442.00	(1,442.00)	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	117,252.00	117,252.00	42,653.19	144,986.00	(27,734.00)	-23.7%
TOTAL, EMPLOYEE BENEFITS			9,560,730.00	9,560,730.00	2,012,456.00	10,101,538.00	(540,808.00)	-5.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	479,385.00	479,385.00	752,050.38	1,052,764.00	(573,379.00)	-119.6%
Books and Other Reference Materials		4200	0.00	0.00	129,063.39	188,020.00	(188,020.00)	New
Materials and Supplies		4300	3,091,268.00	3,091,268.00	276,394.99	8,184,736.00	(5,093,468.00)	-164.8%
Noncapitalized Equipment		4400	288,000.00	288,000.00	423,578.48	920,144.00	(632,144.00)	-219.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,858,653.00	3,858,653.00	1,581,087.24	10,345,664.00	(6,487,011.00)	-168.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	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)
Travel and Conferences		5200	35,784.00	35,784.00	28,918.66	192,557.00	(156,773.00)	-438.1%
Dues and Memberships		5300	0.00	0.00	1,135.00	435.00	(435.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	18,000.00	18,000.00	5,359.10	25,000.00	(7,000.00)	-38.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	280,000.00	280,000.00	73,586.86	451,874.00	(171,874.00)	-61.4%
Transfers of Direct Costs		5710	50,000.00	50,000.00	0.00	88,434.00	(38,434.00)	-76.9%
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	3,584,779.00	3,584,779.00	1,477,460.08	6,705,374.00	(3,120,595.00)	-87.1%
Communications		5900	0.00	0.00	7,024.15	157,783.00	(157,783.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,968,563.00	3,968,563.00	1,593,483.85	7,621,457.00	(3,652,894.00)	-92.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	81,186.00	87,691.00	(87,691.00)	New
Land Improvements		6170	0.00	0.00	247,822.15	407,871.00	(407,871.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	25,675.52	34,961.00	(34,961.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	120,000.00	120,000.00	90,583.66	1,946,256.00	(1,826,256.00)	-1,521.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			120,000.00	120,000.00	445,267.33	2,476,779.00	(2,356,779.00)	-1,964.0%
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	2,673,545.00	2,673,545.00	0.00	2,673,545.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,673,545.00	2,673,545.00	0.00	2,673,545.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,395,410.00	1,395,410.00	0.00	1,938,350.00	(542,940.00)	-38.9%
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			1,395,410.00	1,395,410.00	0.00	1,938,350.00	(542,940.00)	-38.9%
TOTAL, EXPENDITURES			34,923,017.00	34,923,017.00	10,420,839.56	50,332,695.00	(15,409,678.00)	-44.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	16,521,173.00	16,521,173.00	0.00	17,951,329.00	1,430,156.00	8.7%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			16,521,173.00	16,521,173.00	0.00	17,951,329.00	1,430,156.00	8.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			16,546,173.00	16,546,173.00	0.00	17,976,329.00	(1,430,156.00)	-8.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	87,661,627.00	87,661,627.00	6,974,268.16	90,673,949.00	3,012,322.00	3.4%
2) Federal Revenue		8100-8299	3,033,162.00	3,033,162.00	0.00	4,117,794.00	1,084,632.00	35.8%
3) Other State Revenue		8300-8599	10,327,017.00	10,327,017.00	1,252,040.32	12,827,932.00	2,500,915.00	24.2%
4) Other Local Revenue		8600-8799	6,399,557.00	6,399,557.00	1,819,674.63	7,885,770.00	1,486,213.00	23.2%
5) TOTAL, REVENUES			107,421,363.00	107,421,363.00	10,045,983.11	115,505,445.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	44,709,462.00	44,709,462.00	14,968,407.18	46,653,095.00	(1,943,633.00)	-4.3%
2) Classified Salaries		2000-2999	15,483,745.00	15,483,745.00	5,314,162.08	16,518,345.00	(1,034,600.00)	-6.7%
3) Employee Benefits		3000-3999	27,908,904.00	27,908,904.00	8,162,650.57	28,741,240.00	(832,336.00)	-3.0%
4) Books and Supplies		4000-4999	9,358,069.00	9,358,069.00	2,494,112.70	17,183,749.00	(7,825,680.00)	-83.6%
5) Services and Other Operating Expenditures		5000-5999	11,391,894.00	11,391,894.00	4,690,619.14	16,247,185.00	(4,855,291.00)	-42.6%
6) Capital Outlay		6000-6999	120,000.00	120,000.00	459,226.33	2,532,392.00	(2,412,392.00)	-2,010.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	2,673,545.00	2,673,545.00	0.00	2,673,545.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(132,235.00)	(132,235.00)	0.00	(152,768.00)	20,533.00	-15.5%
9) TOTAL, EXPENDITURES			111,513,384.00	111,513,384.00	36,089,178.00	130,396,783.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(4,092,021.00)	(4,092,021.00)	(26,043,194.89)	(14,891,338.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
b) Transfers Out		7600-7629	525,360.00	525,360.00	0.00	775,360.00	(250,000.00)	-47.6%
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			(500,360.00)	(500,360.00)	0.00	(750,360.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(4,592,381.00)	(4,592,381.00)	(26,043,194.89)	(15,641,698.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,782,721.00	21,782,721.00		30,756,704.00	8,973,983.00	41.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,782,721.00	21,782,721.00		30,756,704.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,782,721.00	21,782,721.00		30,756,704.00		
2) Ending Balance, June 30 (E + F1e)			17,190,340.00	17,190,340.00		15,115,006.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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)
b) Restricted		9740	9,330,925.00	9,330,925.00		8,535,205.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	206,996.00	206,996.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,361,162.00	3,361,162.00		3,935,164.00		
Unassigned/Unappropriated Amount		9790	4,286,257.00	4,286,257.00		2,639,637.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	34,789,183.00	34,789,183.00	10,133,144.00	36,157,580.00	1,368,397.00	3.9%
Education Protection Account State Aid - Current Year		8012	1,439,032.00	1,439,032.00	354,290.00	1,483,528.00	44,496.00	3.1%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	343,000.00	343,000.00	11.39	331,337.00	(11,663.00)	-3.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	27.00	27.00	0.00	27.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	60,275,000.00	60,275,000.00	121.88	62,772,460.00	2,497,460.00	4.1%
Unsecured Roll Taxes		8042	1,385,000.00	1,385,000.00	1,226,955.27	1,410,566.00	25,566.00	1.8%
Prior Years' Taxes		8043	15,000.00	15,000.00	117.04	35,029.00	20,029.00	133.5%
Supplemental Taxes		8044	1,466,960.00	1,466,960.00	19,207.70	1,449,933.00	(17,027.00)	-1.2%
Education Revenue Augmentation Fund (ERAF)		8045	2,540,000.00	2,540,000.00	0.00	2,614,950.00	74,950.00	3.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,490,000.00	1,490,000.00	0.00	1,862,215.00	372,215.00	25.0%
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			103,743,202.00	103,743,202.00	11,733,847.28	108,117,625.00	4,374,423.00	4.2%
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	(17,703,946.00)	(17,703,946.00)	(4,759,579.12)	(19,541,074.00)	(1,837,128.00)	10.4%
Property Taxes Transfers		8097	1,622,371.00	1,622,371.00	0.00	2,097,398.00	475,027.00	29.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			87,661,627.00	87,661,627.00	6,974,268.16	90,673,949.00	3,012,322.00	3.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,416,690.00	1,416,690.00	0.00	1,430,158.00	13,468.00	1.0%
Special Education Discretionary Grants		8182	128,429.00	128,429.00	0.00	147,341.00	18,912.00	14.7%

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)
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	805,683.00	805,683.00	0.00	997,991.00	192,308.00	23.9%
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	155,764.00	155,764.00	0.00	175,103.00	19,339.00	12.4%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	16,443.00	16,443.00	New
Title III, Part A, English Learner Program	4203	8290	84,568.00	84,568.00	0.00	136,103.00	51,535.00	60.9%
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	386,794.00	386,794.00	0.00	614,487.00	227,693.00	58.9%
Career and Technical Education	3500-3599	8290	55,234.00	55,234.00	0.00	55,234.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	544,934.00	544,934.00	New
TOTAL, FEDERAL REVENUE			3,033,162.00	3,033,162.00	0.00	4,117,794.00	1,084,632.00	35.8%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	126,218.32	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	352,427.00	352,427.00	0.00	346,906.00	(5,521.00)	-1.6%
Lottery - Unrestricted and Instructional Materials		8560	1,695,735.00	1,695,735.00	0.00	1,932,717.00	236,982.00	14.0%
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)	6010	8590	503,545.00	503,545.00	0.00	503,545.00	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	138,446.00	138,446.00	0.00	252,165.00	113,719.00	82.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	7,636,864.00	7,636,864.00	1,125,822.00	9,792,599.00	2,155,735.00	28.2%
TOTAL, OTHER STATE REVENUE			10,327,017.00	10,327,017.00	1,252,040.32	12,827,932.00	2,500,915.00	24.2%
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	350,000.00	350,000.00	(3,443.00)	350,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	175,000.00	175,000.00	32,695.93	175,000.00	0.00	0.0%
Interest		8660	380,000.00	380,000.00	281,158.87	685,011.00	305,011.00	80.3%
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	15,000.00	15,000.00	8,086.05	40,000.00	25,000.00	166.7%
Interagency Services		8677	347,362.00	347,362.00	0.00	365,301.00	17,939.00	5.2%
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	758,099.00	758,099.00	254,802.78	2,152,783.00	1,394,684.00	184.0%
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	4,374,096.00	4,374,096.00	1,246,374.00	4,117,675.00	(256,421.00)	-5.9%

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)
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			6,399,557.00	6,399,557.00	1,819,674.63	7,885,770.00	1,486,213.00	23.2%
TOTAL, REVENUES			107,421,363.00	107,421,363.00	10,045,983.11	115,505,445.00	8,084,082.00	7.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	36,542,976.00	36,542,976.00	12,165,197.70	38,164,730.00	(1,621,754.00)	-4.4%
Certificated Pupil Support Salaries		1200	2,793,143.00	2,793,143.00	971,930.70	2,964,837.00	(171,694.00)	-6.1%
Certificated Supervisors' and Administrators' Salaries		1300	5,099,819.00	5,099,819.00	1,755,681.89	5,233,889.00	(134,070.00)	-2.6%
Other Certificated Salaries		1900	273,524.00	273,524.00	75,596.89	289,639.00	(16,115.00)	-5.9%
TOTAL, CERTIFICATED SALARIES			44,709,462.00	44,709,462.00	14,968,407.18	46,653,095.00	(1,943,633.00)	-4.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,486,775.00	4,486,775.00	1,568,441.10	5,013,691.00	(526,916.00)	-11.7%
Classified Support Salaries		2200	3,876,111.00	3,876,111.00	1,320,154.80	4,002,016.00	(125,905.00)	-3.2%
Classified Supervisors' and Administrators' Salaries		2300	1,545,496.00	1,545,496.00	528,999.13	1,589,718.00	(44,222.00)	-2.9%
Clerical, Technical and Office Salaries		2400	4,601,102.00	4,601,102.00	1,572,991.42	4,871,446.00	(270,344.00)	-5.9%
Other Classified Salaries		2900	974,261.00	974,261.00	323,575.63	1,041,474.00	(67,213.00)	-6.9%
TOTAL, CLASSIFIED SALARIES			15,483,745.00	15,483,745.00	5,314,162.08	16,518,345.00	(1,034,600.00)	-6.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,020,651.00	12,020,651.00	2,787,862.61	12,343,175.00	(322,524.00)	-2.7%
PERS		3201-3202	3,789,313.00	3,789,313.00	1,331,287.59	4,059,881.00	(270,568.00)	-7.1%
OASDI/Medicare/Alternative		3301-3302	1,827,780.00	1,827,780.00	619,757.62	1,936,537.00	(108,757.00)	-6.0%
Health and Welfare Benefits		3401-3402	8,427,352.00	8,427,352.00	2,744,618.62	8,443,305.00	(15,953.00)	-0.2%
Unemployment Insurance		3501-3502	29,478.00	29,478.00	9,861.54	31,040.00	(1,562.00)	-5.3%
Workers' Compensation		3601-3602	945,537.00	945,537.00	318,576.91	993,990.00	(48,453.00)	-5.1%
OPEB, Allocated		3701-3702	251,385.00	251,385.00	133,267.23	253,789.00	(2,404.00)	-1.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	617,408.00	617,408.00	217,418.45	679,523.00	(62,115.00)	-10.1%
TOTAL, EMPLOYEE BENEFITS			27,908,904.00	27,908,904.00	8,162,650.57	28,741,240.00	(832,336.00)	-3.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	779,385.00	779,385.00	814,502.15	1,336,884.00	(557,499.00)	-71.5%
Books and Other Reference Materials		4200	0.00	0.00	219,894.91	309,267.00	(309,267.00)	New
Materials and Supplies		4300	8,258,484.00	8,258,484.00	1,003,817.59	14,502,598.00	(6,244,114.00)	-75.6%
Noncapitalized Equipment		4400	320,200.00	320,200.00	455,898.05	1,035,000.00	(714,800.00)	-223.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,358,069.00	9,358,069.00	2,494,112.70	17,183,749.00	(7,825,680.00)	-83.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	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)
Travel and Conferences		5200	238,707.00	238,707.00	139,768.21	400,433.00	(161,726.00)	-67.8%
Dues and Memberships		5300	21,475.00	21,475.00	26,590.00	24,895.00	(3,420.00)	-15.9%
Insurance		5400-5450	1,210,465.00	1,210,465.00	352,824.38	1,210,465.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,945,000.00	2,945,000.00	809,561.77	3,117,000.00	(172,000.00)	-5.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	436,606.00	436,606.00	145,900.10	662,942.00	(226,336.00)	-51.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,454,141.00	6,454,141.00	3,172,929.08	10,588,167.00	(4,134,026.00)	-64.1%
Communications		5900	85,500.00	85,500.00	43,045.60	243,283.00	(157,783.00)	-184.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,391,894.00	11,391,894.00	4,690,619.14	16,247,185.00	(4,855,291.00)	-42.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	81,186.00	87,691.00	(87,691.00)	New
Land Improvements		6170	0.00	0.00	247,822.15	407,871.00	(407,871.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	25,675.52	39,961.00	(39,961.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	120,000.00	120,000.00	104,542.66	1,996,869.00	(1,876,869.00)	-1,564.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			120,000.00	120,000.00	459,226.33	2,532,392.00	(2,412,392.00)	-2,010.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	2,673,545.00	2,673,545.00	0.00	2,673,545.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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)			2,673,545.00	2,673,545.00	0.00	2,673,545.00	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	(132,235.00)	(132,235.00)	0.00	(152,768.00)	20,533.00	-15.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(132,235.00)	(132,235.00)	0.00	(152,768.00)	20,533.00	-15.5%
TOTAL, EXPENDITURES			111,513,384.00	111,513,384.00	36,089,178.00	130,396,783.00	(18,883,399.00)	-16.9%
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	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			25,000.00	25,000.00	0.00	25,000.00	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	525,360.00	525,360.00	0.00	775,360.00	(250,000.00)	-47.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			525,360.00	525,360.00	0.00	775,360.00	(250,000.00)	-47.6%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(500,360.00)	(500,360.00)	0.00	(750,360.00)	250,000.00	-50.0%

Resource	Description	2023-24 Projected Totals
6536	Special Ed: Dispute Prevention and Dispute Resolution	38,966.00
6537	Special Ed: Learning Recovery Support	106,694.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,769,021.00
7435	Learning Recovery Emergency Block Grant	2,314,501.00
7810	Other Restricted State	952,136.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,329,235.00
9010	Other Restricted Local	2,024,652.00
Total, Restricted Balance		8,535,205.00

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	103,440.00	103,440.00	13,177.85	103,440.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(522.37)	0.00	0.00	0.0%
5) TOTAL, REVENUES			103,440.00	103,440.00	12,655.48	103,440.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	73,922.00	73,922.00	27,439.30	73,922.00	0.00	0.0%
3) Employee Benefits		3000-3999	37,007.00	37,007.00	13,908.47	37,007.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,595.00	6,595.00	97.20	6,595.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,400.00	4,400.00	0.00	4,400.00	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	6,876.00	6,876.00	0.00	6,876.00	0.00	0.0%
9) TOTAL, EXPENDITURES			128,800.00	128,800.00	41,444.97	128,800.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,360.00)	(25,360.00)	(28,789.49)	(25,360.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	25,360.00	25,360.00	0.00	25,360.00	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			25,360.00	25,360.00	0.00	25,360.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(28,789.49)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,908.00	22,908.00		22,044.00	(864.00)	-3.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,908.00	22,908.00		22,044.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,908.00	22,908.00		22,044.00		
2) Ending Balance, June 30 (E + F1e)			22,908.00	22,908.00		22,044.00		
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	22,908.00	22,908.00		22,044.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	103,440.00	103,440.00	13,177.85	103,440.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			103,440.00	103,440.00	13,177.85	103,440.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(522.37)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(522.37)	0.00	0.00	0.0%
TOTAL, REVENUES			103,440.00	103,440.00	12,655.48	103,440.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	47,433.00	47,433.00	10,743.19	47,433.00	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	26,489.00	26,489.00	16,696.11	26,489.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			73,922.00	73,922.00	27,439.30	73,922.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	19,722.00	19,722.00	7,214.00	19,722.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,655.00	5,655.00	2,099.14	5,655.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	10,181.00	10,181.00	4,005.32	10,181.00	0.00	0.0%
Unemployment Insurance		3501-3502	37.00	37.00	13.74	37.00	0.00	0.0%
Workers' Compensation		3601-3602	1,198.00	1,198.00	444.49	1,198.00	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	214.00	214.00	131.78	214.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			37,007.00	37,007.00	13,908.47	37,007.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	6,595.00	6,595.00	97.20	6,595.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,595.00	6,595.00	97.20	6,595.00	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	4,400.00	4,400.00	0.00	4,400.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,400.00	4,400.00	0.00	4,400.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	6,876.00	6,876.00	0.00	6,876.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,876.00	6,876.00	0.00	6,876.00	0.00	0.0%
TOTAL, EXPENDITURES			128,800.00	128,800.00	41,444.97	128,800.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	25,360.00	25,360.00	0.00	25,360.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			25,360.00	25,360.00	0.00	25,360.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from 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)			25,360.00	25,360.00	0.00	25,360.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	22,044.00
Total, Restricted Balance		22,044.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,441,546.00	1,441,546.00	62,695.25	1,759,926.00	318,380.00	22.1%
3) Other State Revenue		8300-8599	2,562,748.00	2,562,748.00	128,296.24	3,042,467.00	479,719.00	18.7%
4) Other Local Revenue		8600-8799	4,000.00	4,000.00	4,623.66	24,000.00	20,000.00	500.0%
5) TOTAL, REVENUES			4,008,294.00	4,008,294.00	195,615.15	4,826,393.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,364,776.00	1,364,776.00	464,867.53	1,460,158.00	(95,382.00)	-7.0%
3) Employee Benefits		3000-3999	683,535.00	683,535.00	243,883.55	736,751.00	(53,216.00)	-7.8%
4) Books and Supplies		4000-4999	1,944,500.00	1,944,500.00	635,891.61	2,237,827.00	(293,327.00)	-15.1%
5) Services and Other Operating Expenditures		5000-5999	84,650.00	84,650.00	99,702.18	246,850.00	(162,200.00)	-191.6%
6) Capital Outlay		6000-6999	150,000.00	150,000.00	34,121.82	207,401.00	(57,401.00)	-38.3%
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	125,359.00	125,359.00	0.00	145,892.00	(20,533.00)	-16.4%
9) TOTAL, EXPENDITURES			4,352,820.00	4,352,820.00	1,478,466.69	5,034,879.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(344,526.00)	(344,526.00)	(1,282,851.54)	(208,486.00)		
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)			(344,526.00)	(344,526.00)	(1,282,851.54)	(208,486.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	733,452.00	733,452.00		726,746.00	(6,706.00)	-0.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			733,452.00	733,452.00		726,746.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			733,452.00	733,452.00		726,746.00		
2) Ending Balance, June 30 (E + F1e)			388,926.00	388,926.00		518,260.00		
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	388,926.00	388,926.00		518,260.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,441,546.00	1,441,546.00	62,695.25	1,659,926.00	218,380.00	15.1%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	100,000.00	100,000.00	New
TOTAL, FEDERAL REVENUE			1,441,546.00	1,441,546.00	62,695.25	1,759,926.00	318,380.00	22.1%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	2,562,748.00	2,562,748.00	128,296.24	2,892,467.00	329,719.00	12.9%
All Other State Revenue		8590	0.00	0.00	0.00	150,000.00	150,000.00	New
TOTAL, OTHER STATE REVENUE			2,562,748.00	2,562,748.00	128,296.24	3,042,467.00	479,719.00	18.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	(69.50)	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	443.47	4,000.00	2,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,000.00	2,000.00	4,249.69	20,000.00	18,000.00	900.0%
TOTAL, OTHER LOCAL REVENUE			4,000.00	4,000.00	4,623.66	24,000.00	20,000.00	500.0%
TOTAL, REVENUES			4,008,294.00	4,008,294.00	195,615.15	4,826,393.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,189,475.00	1,189,475.00	401,306.45	1,269,475.00	(80,000.00)	-6.7%
Classified Supervisors' and Administrators' Salaries		2300	115,071.00	115,071.00	42,686.00	128,058.00	(12,987.00)	-11.3%
Clerical, Technical and Office Salaries		2400	60,230.00	60,230.00	20,875.08	62,625.00	(2,395.00)	-4.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,364,776.00	1,364,776.00	464,867.53	1,460,158.00	(95,382.00)	-7.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	325,001.00	325,001.00	113,305.80	331,001.00	(6,000.00)	-1.8%
OASDI/Medicare/Alternative		3301-3302	102,083.00	102,083.00	33,943.63	107,899.00	(5,816.00)	-5.7%
Health and Welfare Benefits		3401-3402	227,983.00	227,983.00	87,095.31	267,983.00	(40,000.00)	-17.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unemployment Insurance		3501-3502	668.00	668.00	222.75	707.00	(39.00)	-5.8%
Workers' Compensation		3601-3602	21,592.00	21,592.00	7,221.58	22,853.00	(1,261.00)	-5.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,208.00	6,208.00	2,094.48	6,308.00	(100.00)	-1.6%
TOTAL, EMPLOYEE BENEFITS			683,535.00	683,535.00	243,883.55	736,751.00	(53,216.00)	-7.8%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	344,500.00	344,500.00	83,002.57	339,500.00	5,000.00	1.5%
Noncapitalized Equipment		4400	0.00	0.00	0.00	50,000.00	(50,000.00)	New
Food		4700	1,600,000.00	1,600,000.00	552,889.04	1,848,327.00	(248,327.00)	-15.5%
TOTAL, BOOKS AND SUPPLIES			1,944,500.00	1,944,500.00	635,891.61	2,237,827.00	(293,327.00)	-15.1%
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	2,000.00	2,000.00	2,273.56	10,000.00	(8,000.00)	-400.0%
Dues and Memberships		5300	650.00	650.00	535.00	650.00	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	42,000.00	42,000.00	11,263.75	46,200.00	(4,200.00)	-10.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	40,000.00	40,000.00	85,629.87	190,000.00	(150,000.00)	-375.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			84,650.00	84,650.00	99,702.18	246,850.00	(162,200.00)	-191.6%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	150,000.00	150,000.00	34,121.82	207,401.00	(57,401.00)	-38.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			150,000.00	150,000.00	34,121.82	207,401.00	(57,401.00)	-38.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	125,359.00	125,359.00	0.00	145,892.00	(20,533.00)	-16.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			125,359.00	125,359.00	0.00	145,892.00	(20,533.00)	-16.4%
TOTAL, EXPENDITURES			4,352,820.00	4,352,820.00	1,478,466.69	5,034,879.00		
INTERFUND TRANSFERS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	511,174.00
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	4,023.00
5810	Other Restricted Federal	3,063.00
Total, Restricted Balance		518,260.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(4,942.04)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(4,942.04)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	1,800.00	4,934.00	(4,934.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	367,143.48	446,197.00	(446,197.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	368,943.48	451,131.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(373,885.52)	(451,131.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	500,000.00	500,000.00	0.00	750,000.00	250,000.00	50.0%
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			500,000.00	500,000.00	0.00	750,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			500,000.00	500,000.00	(373,885.52)	298,869.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	417,044.00	417,044.00		228,356.00	(188,688.00)	-45.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			417,044.00	417,044.00		228,356.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			417,044.00	417,044.00		228,356.00		
2) Ending Balance, June 30 (E + F1e)			917,044.00	917,044.00		527,225.00		
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	500,000.00	500,000.00		527,225.00		
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	417,044.00	417,044.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(4,942.04)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(4,942.04)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(4,942.04)	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	4,934.00	(4,934.00)	New
Noncapitalized Equipment		4400	0.00	0.00	1,800.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	1,800.00	4,934.00	(4,934.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	367,143.48	426,197.00	(426,197.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	20,000.00	(20,000.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	367,143.48	446,197.00	(446,197.00)	New
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	368,943.48	451,131.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	500,000.00	500,000.00	0.00	750,000.00	250,000.00	50.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	0.00	750,000.00	250,000.00	50.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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)			500,000.00	500,000.00	0.00	750,000.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	527,225.00
Total, Restricted Balance		527,225.00

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	10,000.00	10,000.00	7,438.18	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	7,438.18	10,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,000.00	10,000.00	7,438.18	10,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,000.00	10,000.00	7,438.18	10,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	733,576.00	733,576.00		738,029.00	4,453.00	0.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			733,576.00	733,576.00		738,029.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			733,576.00	733,576.00		738,029.00		
2) Ending Balance, June 30 (E + F1e)			743,576.00	743,576.00		748,029.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	743,576.00	743,576.00		748,029.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	7,438.18	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	7,438.18	10,000.00	0.00	0.0%
TOTAL, REVENUES			10,000.00	10,000.00	7,438.18	10,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	622,046.51	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	622,046.51	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	895.44	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	530.43	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	72,560.57	75,000.00	(75,000.00)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	21,737.45	20,400.00	(20,400.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	2,805,355.84	5,426,924.00	(5,426,924.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	253,539.94	1,577,277.00	(1,577,277.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	3,154,619.67	7,099,601.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(2,532,573.16)	(7,099,601.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	60,090,348.21	60,090,348.00	60,090,348.00	New
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	60,090,348.21	60,090,348.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	57,557,775.05	52,990,747.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,069,337.00	17,069,337.00		25,757,907.00	8,688,570.00	50.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,069,337.00	17,069,337.00		25,757,907.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,069,337.00	17,069,337.00		25,757,907.00		
2) Ending Balance, June 30 (E + F1e)			17,069,337.00	17,069,337.00		78,748,654.00		
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Legally Restricted Balance		9740	17,069,337.00	17,069,337.00		78,748,654.00		
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		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	622,046.51	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	622,046.51	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	622,046.51	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	895.44	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	895.44	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	238.91	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	62.79	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	210.35	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	.41	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	13.29	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	4.68	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	530.43	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	12,766.13	15,000.00	(15,000.00)	New
Noncapitalized Equipment		4400	0.00	0.00	59,794.44	60,000.00	(60,000.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	72,560.57	75,000.00	(75,000.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	21,737.45	20,400.00	(20,400.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	21,737.45	20,400.00	(20,400.00)	New
CAPITAL OUTLAY								
Land		6100	0.00	0.00	3,456.60	65,000.00	(65,000.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	2,801,899.24	5,361,924.00	(5,361,924.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	2,805,355.84	5,426,924.00	(5,426,924.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	253,539.94	1,527,277.00	(1,527,277.00)	New
Other Debt Service - Principal		7439	0.00	0.00	0.00	50,000.00	(50,000.00)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	253,539.94	1,577,277.00	(1,577,277.00)	New
TOTAL, EXPENDITURES			0.00	0.00	3,154,619.67	7,099,601.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	60,090,348.21	60,090,348.00	60,090,348.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	60,090,348.21	60,090,348.00	60,090,348.00	New
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	60,090,348.21	60,090,348.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	78,748,654.00
Total, Restricted Balance		78,748,654.00

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	2,150,000.00	2,150,000.00	556,693.40	2,150,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,150,000.00	2,150,000.00	556,693.40	2,150,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	342,858.00	342,858.00	117,853.84	342,858.00	0.00	0.0%
3) Employee Benefits		3000-3999	164,011.00	164,011.00	53,890.71	164,011.00	0.00	0.0%
4) Books and Supplies		4000-4999	50,000.00	50,000.00	53,811.65	50,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	175,000.00	175,000.00	83,131.08	175,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	63,062.50	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			731,869.00	731,869.00	371,749.78	731,869.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,418,131.00	1,418,131.00	184,943.62	1,418,131.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,050,000.00	1,050,000.00	0.00	1,050,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,050,000.00)	(1,050,000.00)	0.00	(1,050,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			368,131.00	368,131.00	184,943.62	368,131.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,015,165.00	11,015,165.00		11,221,185.00	206,020.00	1.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,015,165.00	11,015,165.00		11,221,185.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,015,165.00	11,015,165.00		11,221,185.00		
2) Ending Balance, June 30 (E + F1e)			11,383,296.00	11,383,296.00		11,589,316.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	11,383,296.00	11,383,296.00		11,589,316.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	124,576.43	150,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	2,000,000.00	2,000,000.00	432,116.97	2,000,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,150,000.00	2,150,000.00	556,693.40	2,150,000.00	0.00	0.0%
TOTAL, REVENUES			2,150,000.00	2,150,000.00	556,693.40	2,150,000.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	313,343.00	313,343.00	108,515.68	313,343.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	29,515.00	29,515.00	9,338.16	29,515.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			342,858.00	342,858.00	117,853.84	342,858.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	90,825.00	90,825.00	30,709.69	90,825.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	25,139.00	25,139.00	8,295.06	25,139.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	39,156.00	39,156.00	12,240.81	39,156.00	0.00	0.0%
Unemployment Insurance		3501-3502	168.00	168.00	56.22	168.00	0.00	0.0%
Workers' Compensation		3601-3602	5,415.00	5,415.00	1,777.21	5,415.00	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	3,308.00	3,308.00	811.72	3,308.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			164,011.00	164,011.00	53,890.71	164,011.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	50,000.00	50,000.00	46,288.20	50,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	7,523.45	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			50,000.00	50,000.00	53,811.65	50,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	399.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	175,000.00	175,000.00	82,732.08	175,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			175,000.00	175,000.00	83,131.08	175,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	63,062.50	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	63,062.50	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			731,869.00	731,869.00	371,749.78	731,869.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,050,000.00	1,050,000.00	0.00	1,050,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,050,000.00	1,050,000.00	0.00	1,050,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,050,000.00)	(1,050,000.00)	0.00	(1,050,000.00)		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	11,589,316.00
Total, Restricted Balance		11,589,316.00

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	60,090,348.21	60,090,348.00	60,090,348.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	76,103.95	76,104.00	76,104.00	New
5) TOTAL, REVENUES			0.00	0.00	60,166,452.16	60,166,452.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	60,166,452.16	60,166,452.00		
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	60,090,348.21	60,090,348.00	(60,090,348.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	(60,090,348.21)	(60,090,348.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	76,103.95	76,104.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,437,042.00	10,437,042.00		289,710.00	(10,147,332.00)	-97.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,437,042.00	10,437,042.00		289,710.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,437,042.00	10,437,042.00		289,710.00		
2) Ending Balance, June 30 (E + F1e)			10,437,042.00	10,437,042.00		365,814.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	10,437,042.00	10,437,042.00		365,814.00		
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		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	60,090,348.21	60,090,348.00	60,090,348.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	60,090,348.21	60,090,348.00	60,090,348.00	New
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	76,103.95	76,104.00	76,104.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	76,103.95	76,104.00	76,104.00	New
TOTAL, REVENUES			0.00	0.00	60,166,452.16	60,166,452.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	60,090,348.21	60,090,348.00	(60,090,348.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	60,090,348.21	60,090,348.00	(60,090,348.00)	New
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(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	(60,090,348.21)	(60,090,348.00)		

Resource	Description	2023-24 Projected Totals
7710	State School Facilities Projects	365,814.00
Total, Restricted Balance		365,814.00

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	25,000.00	25,000.00	19,487.27	25,000.00	0.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	19,487.27	25,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,000.00	25,000.00	19,487.27	25,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,000.00)	(25,000.00)	0.00	(25,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	19,487.27	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,889,838.00	1,889,838.00		1,925,705.00	35,867.00	1.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,889,838.00	1,889,838.00		1,925,705.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,889,838.00	1,889,838.00		1,925,705.00		
2) Ending Balance, June 30 (E + F1e)			1,889,838.00	1,889,838.00		1,925,705.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,889,838.00	1,889,838.00		1,925,705.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	19,487.27	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,000.00	25,000.00	19,487.27	25,000.00	0.00	0.0%
TOTAL, REVENUES			25,000.00	25,000.00	19,487.27	25,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(25,000.00)	(25,000.00)	0.00	(25,000.00)		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	1,925,705.00
Total, Restricted Balance		1,925,705.00

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	9,036,946.00	9,036,946.00	270,558.54	9,036,946.00	0.00	0.0%
5) TOTAL, REVENUES			9,036,946.00	9,036,946.00	270,558.54	9,036,946.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	29,450.00	29,450.00	0.00	29,450.00	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	7,464,855.00	7,464,855.00	5,136,074.25	7,464,855.00	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			7,494,305.00	7,494,305.00	5,136,074.25	7,494,305.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,542,641.00	1,542,641.00	(4,865,515.71)	1,542,641.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,050,000.00	1,050,000.00	0.00	1,050,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,050,000.00	1,050,000.00	0.00	1,050,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,592,641.00	2,592,641.00	(4,865,515.71)	2,592,641.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,489,204.00	23,489,204.00		24,755,646.00	1,266,442.00	5.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,489,204.00	23,489,204.00		24,755,646.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,489,204.00	23,489,204.00		24,755,646.00		
2) Ending Balance, June 30 (E + F1e)			26,081,845.00	26,081,845.00		27,348,287.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	26,081,845.00	26,081,845.00		27,348,287.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	6,786,946.00	6,786,946.00	1,239.73	6,786,946.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	250,000.00	250,000.00	195,815.51	250,000.00	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%
Other Local Revenue								
All Other Local Revenue		8699	2,000,000.00	2,000,000.00	73,503.30	2,000,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,036,946.00	9,036,946.00	270,558.54	9,036,946.00	0.00	0.0%
TOTAL, REVENUES			9,036,946.00	9,036,946.00	270,558.54	9,036,946.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	29,450.00	29,450.00	0.00	29,450.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,450.00	29,450.00	0.00	29,450.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	4,700,260.00	4,700,260.00	2,371,479.25	4,700,260.00	0.00	0.0%
Other Debt Service - Principal		7439	2,764,595.00	2,764,595.00	2,764,595.00	2,764,595.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,464,855.00	7,464,855.00	5,136,074.25	7,464,855.00	0.00	0.0%
TOTAL, EXPENDITURES			7,494,305.00	7,494,305.00	5,136,074.25	7,494,305.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	1,050,000.00	1,050,000.00	0.00	1,050,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,050,000.00	1,050,000.00	0.00	1,050,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,050,000.00	1,050,000.00	0.00	1,050,000.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	27,348,287.00
Total, Restricted Balance		27,348,287.00

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	100.00	100.00	75.07	100.00	0.00	0.0%
5) TOTAL, REVENUES			100.00	100.00	75.07	100.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			100.00	100.00	75.07	100.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			100.00	100.00	75.07	100.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	7,415.00	7,415.00		7,449.00	34.00	0.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			7,415.00	7,415.00		7,449.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,415.00	7,415.00		7,449.00		
2) Ending Net Position, June 30 (E + F1e)			7,515.00	7,515.00		7,549.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	7,515.00	7,515.00		7,549.00		
OTHER LOCAL REVENUE								
Interest		8660	100.00	100.00	75.07	100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			100.00	100.00	75.07	100.00	0.00	0.0%
TOTAL, REVENUES			100.00	100.00	75.07	100.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,200.00	2,200.00	1,655.70	2,200.00	0.00	0.0%
5) TOTAL, REVENUES			2,200.00	2,200.00	1,655.70	2,200.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,000.00	1,000.00	0.00	1,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			1,200.00	1,200.00	1,655.70	1,200.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,200.00	1,200.00	1,655.70	1,200.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	163,327.00	163,327.00		164,281.00	954.00	0.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			163,327.00	163,327.00		164,281.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			163,327.00	163,327.00		164,281.00		
2) Ending Net Position, June 30 (E + F1e)			164,527.00	164,527.00		165,481.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	164,527.00	164,527.00		165,481.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,200.00	2,200.00	1,655.70	2,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,200.00	2,200.00	1,655.70	2,200.00	0.00	0.0%
TOTAL, REVENUES			2,200.00	2,200.00	1,655.70	2,200.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			1,000.00	1,000.00	0.00	1,000.00		
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%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	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)
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	7,178.47	7,178.47	7,401.64	7,401.64	223.17	3.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	7,178.47	7,178.47	7,401.64	7,401.64	223.17	3.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	16.69	16.69	16.00	16.00	(.69)	-4.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	16.69	16.69	16.00	16.00	(.69)	-4.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,195.16	7,195.16	7,417.64	7,417.64	222.48	3.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			32,718,350.00	32,782,659.00	24,329,976.00	19,553,747.00	15,337,971.00	9,651,222.00	45,722,076.00	31,712,605.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,809,490.00	1,809,490.00	3,611,372.00	3,257,082.00	3,257,082.00	3,625,084.00	3,254,182.00	3,254,182.00
Property Taxes	8020-8079		24,539.00	158.00	1,221,717.00		124,317.00	37,073,127.00	144,432.00	
Miscellaneous Funds	8080-8099			(1,098,365.00)	(2,196,728.00)	(1,464,486.00)	(1,464,486.00)	(1,487,782.00)	(1,487,782.00)	(1,487,782.00)
Federal Revenue	8100-8299							559,274.00	278,323.00	3,925.00
Other State Revenue	8300-8599		188,540.00		409,371.00	339,371.00	686,277.00	374,722.00	3,606,189.00	153,410.00
Other Local Revenue	8600-8799		314,594.00	314,758.00	533,268.00	587,543.00	505,015.00	999,054.00	548,569.00	496,149.00
Interfund Transfers In	8910-8929			384,269.00						
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			2,337,163.00	1,410,310.00	3,579,000.00	2,719,510.00	3,108,205.00	41,143,459.00	6,343,913.00	2,419,884.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,343,254.00	3,924,465.00	3,821,595.00	3,879,092.00	3,910,555.00	211,519.00	7,464,838.00	3,822,993.00
Classified Salaries	2000-2999		1,216,815.00	1,395,155.00	1,349,567.00	1,352,626.00	1,407,617.00	203,044.00	2,625,625.00	1,429,028.00
Employee Benefits	3000-3999		1,904,106.00	2,097,960.00	2,073,826.00	2,086,759.00	1,985,090.00	94,822.00	3,865,991.00	1,981,411.00
Books and Supplies	4000-4999		187,693.00	1,166,035.00	702,921.00	437,463.00	379,726.00	1,373,452.00	618,936.00	479,674.00
Services	5000-5999		717,448.00	1,455,234.00	1,256,890.00	1,261,047.00	1,137,078.00	1,061,755.00	2,122,918.00	728,548.00
Capital Outlay	6000-6599		45,617.00	225,090.00	111,589.00	76,929.00	47,541.00	304,225.00	150.00	18,079.00
Other Outgo	7000-7499									11,825.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			7,414,933.00	10,263,939.00	9,316,388.00	9,093,916.00	8,967,607.00	3,248,817.00	16,698,458.00	8,471,558.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	(701,216.00)	(147.00)	147.00	(373.00)	(373.00)				
Accounts Receivable	9200-9299	(7,987,517.00)	977,237.00	474,630.00	956,951.00	4,627,159.00	65,493.00	(1,830,703.00)	1,384,160.00	283,844.00
Due From Other Funds	9310	(153,782.00)								
Stores	9320									
Prepaid Expenditures	9330	(566,239.00)	252,782.00			64,874.00				
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(9,408,754.00)	1,229,872.00	474,777.00	956,578.00	4,691,660.00	65,493.00	(1,830,703.00)	1,384,160.00	283,844.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(8,101,885.00)	3,795,168.00	73,831.00	(4,581.00)	2,533,030.00	(7,160.00)	(6,915.00)	1,289,086.00	165,170.00
Due To Other Funds	9610	(549,361.00)								
Current Loans	9640		(7,707,375.00)						3,750,000.00	
Unearned Revenues	9650	(2,719,153.00)								
Deferred Inflows of Resources	9690									
SUBTOTAL		(11,370,399.00)	(3,912,207.00)	73,831.00	(4,581.00)	2,533,030.00	(7,160.00)	(6,915.00)	5,039,086.00	165,170.00
Nonoperating										
Suspense Clearing										
TOTAL BALANCE SHEET ITEMS	9910	1,961,645.00	5,142,079.00	400,946.00	961,159.00	2,158,630.00	72,653.00	(1,823,788.00)	(3,654,926.00)	118,674.00
E. NET INCREASE/DECREASE (B - C + D)			64,309.00	(8,452,683.00)	(4,776,229.00)	(4,215,776.00)	(5,686,749.00)	36,070,854.00	(14,009,471.00)	(5,933,000.00)
F. ENDING CASH (A + E)			32,782,659.00	24,329,976.00	19,553,747.00	15,337,971.00	9,651,222.00	45,722,076.00	31,712,605.00	25,779,605.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

First Interim
2023-24 Budget
Cashflow Worksheet - Budget Year (1)

Western Placer Unified
Placer County

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		25,779,605.00	18,083,555.00	36,045,613.00	30,541,181.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	3,625,064.00	3,254,182.00	3,254,182.00	3,629,734.00	0.00		37,641,106.00	37,641,108.00
Property Taxes	8020-8079	19,554.00	26,621,138.00	1,021,208.00	4,226,328.00			70,476,518.00	70,476,517.00
Miscellaneous Funds	8080-8099	(2,916,777.00)	(1,458,393.00)	(1,458,393.00)	(922,702.00)			(17,443,676.00)	(17,443,676.00)
Federal Revenue	8100-8299	24,514.00	100,151.00	231,802.00	2,919,807.00			4,117,796.00	4,117,794.00
Other State Revenue	8300-8599	708,940.00	1,358,435.00	266,190.00	4,736,487.00			12,827,932.00	12,827,932.00
Other Local Revenue	8600-8799	609,250.00	506,886.00	803,216.00	1,667,465.00			7,885,767.00	7,885,770.00
Interfund Transfers In	8910-8929			1,986.00	(361,255.00)			25,000.00	25,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		2,070,545.00	30,382,399.00	4,120,191.00	15,895,864.00	0.00	0.00	115,530,443.00	115,530,445.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,900,658.00	3,838,136.00	4,154,906.00	4,381,083.00	0.00		46,653,094.00	46,653,095.00
Classified Salaries	2000-2999	1,499,036.00	1,423,959.00	1,380,049.00	1,235,823.00			16,518,344.00	16,518,345.00
Employee Benefits	3000-3999	1,999,232.00	1,980,818.00	2,013,377.00	6,657,847.00			28,741,239.00	28,741,240.00
Books and Supplies	4000-4999	684,703.00	320,049.00	967,547.00	9,865,549.00			17,183,748.00	17,183,749.00
Services	5000-5999	1,102,043.00	767,264.00	904,052.00	3,732,908.00			16,247,185.00	16,247,185.00
Capital Outlay	6000-6599	39,972.00	36,244.00	82,330.00	1,544,629.00			2,532,395.00	2,532,392.00
Other Outgo	7000-7499				2,508,952.00			2,520,777.00	2,520,777.00
Interfund Transfers Out	7600-7629				775,360.00			775,360.00	775,360.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		9,225,644.00	8,366,470.00	9,502,261.00	30,702,151.00	0.00	0.00	131,172,142.00	131,172,143.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							(746.00)	
Accounts Receivable	9200-9299	66,580.00	78,147.00	44,185.00	(7,990,329.00)			(862,646.00)	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							317,656.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		66,580.00	78,147.00	44,185.00	(7,990,329.00)	0.00	0.00	(545,736.00)	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	607,531.00	174,643.00	166,547.00	(10,955,484.00)			(2,169,134.00)	
Due To Other Funds	9610							0.00	
Current Loans	9640		3,957,375.00					0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		607,531.00	4,132,018.00	166,547.00	(10,955,484.00)	0.00	0.00	(2,169,134.00)	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(540,951.00)	(4,053,871.00)	(122,362.00)	2,965,155.00	0.00	0.00	1,623,398.00	
E. NET INCREASE/DECREASE (B - C + D)		(7,696,050.00)	17,962,058.00	(5,504,432.00)	(11,841,132.00)	0.00	0.00	(14,018,301.00)	(15,641,698.00)
F. ENDING CASH (A + E)		18,083,555.00	36,045,613.00	30,541,181.00	18,700,049.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								18,700,049.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			18,700,049.00	22,577,886.00	14,819,006.00	13,065,387.00	7,723,435.00	2,467,640.00	39,682,325.00	25,780,231.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,968,427.00	1,968,427.00	3,543,169.00	3,543,169.00	3,543,169.00	3,543,169.00	3,543,169.00	3,543,169.00
Property Taxes	8020-8079		25,551.00	183.00	1,249,766.00		154,165.00	37,073,127.00	144,432.00	
Miscellaneous Funds	8080-8099			(1,115,836.00)	(2,231,673.00)	(1,487,782.00)	(1,487,782.00)	(1,487,782.00)	(1,487,782.00)	(1,487,782.00)
Federal Revenue	8100-8299			1,682.00	256,027.00	11,272.00	25,764.00	559,274.00	278,323.00	3,925.00
Other State Revenue	8300-8599				187,172.00	288,712.00	584,676.00	374,722.00	3,606,189.00	153,410.00
Other Local Revenue	8600-8799		269,035.00	281,427.00	545,142.00	533,886.00	474,372.00	999,054.00	548,569.00	496,149.00
Interfund Transfers In	8810-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			2,263,013.00	1,135,883.00	3,549,603.00	2,889,257.00	3,294,364.00	41,061,564.00	6,632,900.00	2,708,871.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,420,126.00	4,014,701.00	3,909,465.00	3,968,284.00	4,000,471.00	216,382.00	7,636,478.00	3,910,896.00
Classified Salaries	2000-2999		1,224,305.00	1,403,743.00	1,357,874.00	1,360,952.00	1,416,282.00	204,294.00	2,641,787.00	1,437,824.00
Employee Benefits	3000-3999		1,934,399.00	2,131,337.00	2,106,819.00	2,119,957.00	2,016,671.00	96,331.00	3,927,495.00	2,012,933.00
Books and Supplies	4000-4999		90,648.00	563,144.00	339,480.00	211,276.00	183,391.00	663,318.00	298,919.00	231,662.00
Services	5000-5999		549,301.00	1,114,173.00	962,315.00	965,498.00	870,583.00	812,913.00	1,625,374.00	557,799.00
Capital Outlay	6000-6599		4,473.00	22,087.00	10,949.00	7,548.00	4,665.00	29,853.00	15.00	1,775.00
Other Outgo	7000-7499									11,825.00
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699		7,223,252.00	9,249,185.00	8,686,902.00	8,633,515.00	8,492,063.00	2,023,091.00	16,130,068.00	8,164,714.00
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111- 9199									
Accounts Receivable	9200- 9299		2,436,711.00	421,490.00	3,378,791.00	2,233,374.00	75,970.00	(1,830,703.00)	1,384,160.00	283,844.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	2,436,711.00	421,490.00	3,378,791.00	2,233,374.00	75,970.00	(1,830,703.00)	1,384,160.00	283,844.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500- 9599									
Due To Other Funds	9610		2,598,635.00	67,068.00	(4,889.00)	1,831,068.00	134,066.00	(6,915.00)	1,289,086.00	165,170.00
Current Loans	9640									
Unearned Revenues	9650		(9,000,000.00)						4,500,000.00	
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	(6,401,365.00)	67,068.00	(4,889.00)	1,831,068.00	134,066.00	(6,915.00)	5,789,086.00	165,170.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	8,838,076.00	354,422.00	3,383,680.00	402,306.00	(58,096.00)	(1,823,788.00)	(4,404,926.00)	118,674.00
E. NET INCREASE/DECREASE (B - C + D)			3,877,837.00	(7,758,880.00)	(1,753,619.00)	(5,341,952.00)	(5,255,795.00)	37,214,685.00	(13,902,094.00)	(5,337,169.00)
F. ENDING CASH (A + E)			22,577,886.00	14,819,006.00	13,065,387.00	7,723,435.00	2,467,640.00	39,682,325.00	25,780,231.00	20,443,062.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		20,443,062.00	13,182,750.00	31,140,630.00	26,573,534.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	3,543,169.00	3,543,169.00	3,543,169.00	3,543,169.00			39,368,544.00	39,368,541.00
Property Taxes	8020-8079	19,554.00	26,621,138.00	1,021,208.00	6,225,824.00			72,534,948.00	72,534,946.00
Miscellaneous Funds	8080-8099	(2,916,777.00)	(1,458,393.00)	(1,458,393.00)	(1,018,373.00)			(17,638,355.00)	(17,638,355.00)
Federal Revenue	8100-8299	24,514.00	100,151.00	231,802.00	1,175,839.00			2,668,573.00	2,668,573.00
Other State Revenue	8300-8599	708,940.00	1,358,435.00	266,190.00	3,934,225.00			11,462,671.00	11,462,671.00
Other Local Revenue	8600-8799	609,250.00	506,888.00	803,216.00	506,013.00			6,573,001.00	6,573,002.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		1,988,650.00	30,671,388.00	4,407,192.00	14,366,697.00	0.00	0.00	114,969,382.00	114,969,378.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	3,990,346.00	3,926,387.00	4,250,441.00	4,481,817.00			47,725,794.00	47,725,795.00
Classified Salaries	2000-2999	1,508,263.00	1,432,724.00	1,388,544.00	1,243,430.00			16,620,022.00	16,620,023.00
Employee Benefits	3000-3999	2,031,038.00	2,012,331.00	2,045,408.00	6,763,767.00			29,198,486.00	29,198,487.00
Books and Supplies	4000-4999	330,682.00	154,570.00	467,283.00	4,764,629.00			8,299,002.00	8,299,000.00
Services	5000-5999	843,759.00	587,442.00	692,171.00	2,858,033.00			12,439,361.00	12,439,361.00
Capital Outlay	6000-6599	3,923.00	3,558.00	8,079.00	151,566.00			248,491.00	248,487.00
Other Outgo	7000-7499				2,508,952.00			2,520,777.00	2,520,777.00
Interfund Transfers Out	7600-7629				525,360.00			525,360.00	525,360.00
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		8,708,011.00	8,117,012.00	8,851,926.00	23,297,554.00	0.00	0.00	117,577,293.00	117,577,290.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111- 9199							0.00	
Accounts Receivable	9200- 9299	66,580.00	78,147.00	44,185.00	(9,173,392.00)			(600,843.00)	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		66,580.00	78,147.00	44,185.00	(9,173,392.00)	0.00	0.00	(600,843.00)	
Liabilities and Deferred Inflows									
Accounts Payable	9500- 9599	607,531.00	174,643.00	166,547.00	(4,898,461.00)			2,123,549.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650		4,500,000.00					0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		607,531.00	4,674,643.00	166,547.00	(4,898,461.00)	0.00	0.00	2,123,549.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(540,951.00)	(4,596,496.00)	(122,362.00)	(4,274,931.00)	0.00	0.00	(2,724,392.00)	
E. NET INCREASE/DECREASE (B - C + D)		(7,260,312.00)	17,957,880.00	(4,567,096.00)	(13,205,788.00)	0.00	0.00	(5,332,303.00)	(2,607,912.00)
F. ENDING CASH (A + E)		13,182,750.00	31,140,630.00	26,573,534.00	13,367,746.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								13,367,746.00	

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

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	131,172,143.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,937,949.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	90,000.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,526,392.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	775,360.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,391,752.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	208,486.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				120,050,928.00
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				7,417.64
B. Expenditures per ADA (Line I.E divided by Line II.A)				16,184.52
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA

A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	82,066,178.47	12,324.36
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	82,066,178.47	12,324.36
B. Required effort (Line A.2 times 90%)	73,859,560.62	11,091.92
C. Current year expenditures (Line I.E and Line II.B)	120,050,928.00	16,184.52
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.</p>		
<p>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</p>		
<p>Description of Adjustments</p>	<p>Total Expenditures</p>	<p>Expenditures Per ADA</p>
<p>Total adjustments to base expenditures</p>	0.00	0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(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	88,576,551.00	4.05%	92,167,734.00	4.74%	96,534,023.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,154,319.00	9.23%	2,353,076.00	0.00%	2,353,076.00
4. Other Local Revenues	8600-8799	1,917,699.00	(15.40%)	1,622,362.00	0.00%	1,622,362.00
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	(17,951,329.00)	(1.86%)	(17,617,839.00)	3.27%	(18,193,860.00)
6. Total (Sum lines A1 thru A5c)		74,697,240.00	5.12%	78,525,333.00	4.83%	82,315,601.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				37,869,796.00		39,756,909.00
b. Step & Column Adjustment				598,894.00		639,156.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,288,219.00		515,179.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	37,869,796.00	4.98%	39,756,909.00	2.90%	40,911,244.00
2. Classified Salaries						
a. Base Salaries				10,126,282.00		10,413,113.00
b. Step & Column Adjustment				155,792.00		166,990.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				131,039.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,126,282.00	2.83%	10,413,113.00	1.60%	10,580,103.00
3. Employee Benefits	3000-3999	18,639,702.00	4.62%	19,501,356.00	2.48%	19,984,117.00
4. Books and Supplies	4000-4999	6,838,085.00	(50.20%)	3,405,322.00	0.00%	3,405,322.00
5. Services and Other Operating Expenditures	5000-5999	8,625,728.00	(2.82%)	8,382,698.00	(.60%)	8,332,698.00
6. Capital Outlay	6000-6999	55,613.00	(44.81%)	30,695.00	0.00%	30,696.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,091,118.00)	(25.18%)	(1,564,474.00)	0.00%	(1,564,474.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	775,360.00	(32.24%)	525,360.00	74.70%	917,790.00
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)		80,839,448.00	(.48%)	80,450,979.00	2.67%	82,597,496.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(6,142,208.00)		(1,925,646.00)		(281,895.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,722,009.00		6,579,801.00		4,654,155.00
2. Ending Fund Balance (Sum lines C and D1)		6,579,801.00		4,654,155.00		4,372,260.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,000.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	3,935,164.00				
2. Unassigned/Unappropriated	9790	2,639,637.00		4,654,155.00		4,372,260.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,579,801.00		4,654,155.00		4,372,260.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,935,164.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,639,637.00		4,654,155.00		4,372,260.00
(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)		6,574,801.00		4,654,155.00		4,372,260.00
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.						
<p>Certificated salaries: 24-25: 7.0 new teachers, transfer 9.0 FTE certificated positions from restricted funding in 23-24 to unrestricted funding in 24-25; 25-26: Add 7.0 teacher positions. Classified salaries: Add 2.0 Technology technicians, 1.0 Ed Services Account Tech II, .50 department secretary</p>						

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	2,097,398.00	0.00%	2,097,398.00	0.00%	2,097,398.00
2. Federal Revenues	8100-8299	4,117,794.00	(35.19%)	2,668,573.00	0.00%	2,668,573.00
3. Other State Revenues	8300-8599	10,673,613.00	(14.65%)	9,109,595.00	0.00%	9,109,595.00
4. Other Local Revenues	8600-8799	5,968,071.00	(17.05%)	4,950,640.00	0.00%	4,950,640.00
5. Other Financing Sources						
a. Transfers In	8900-8929	25,000.00	(100.00%)	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	17,951,329.00	(1.86%)	17,617,839.00	3.27%	18,193,860.00
6. Total (Sum lines A1 thru A5c)		40,833,205.00	(10.75%)	36,444,045.00	1.58%	37,020,066.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,783,299.00		7,968,886.00
b. Step & Column Adjustment				135,263.00		122,721.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(949,676.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,783,299.00	(9.27%)	7,968,886.00	1.54%	8,091,607.00
2. Classified Salaries						
a. Base Salaries				6,392,063.00		6,206,910.00
b. Step & Column Adjustment				92,685.00		90,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(277,838.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,392,063.00	(2.90%)	6,206,910.00	1.45%	6,296,910.00
3. Employee Benefits	3000-3999	10,101,538.00	(4.00%)	9,697,131.00	1.01%	9,795,499.00
4. Books and Supplies	4000-4999	10,345,664.00	(52.70%)	4,893,678.00	5.82%	5,178,678.00
5. Services and Other Operating Expenditures	5000-5999	7,621,457.00	(46.77%)	4,056,663.00	0.00%	4,056,663.00
6. Capital Outlay	6000-6999	2,476,779.00	(91.21%)	217,792.00	0.00%	217,792.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,673,545.00	0.00%	2,673,545.00	0.00%	2,673,545.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,938,350.00	(27.17%)	1,411,706.00	0.00%	1,411,706.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		50,332,695.00	(26.24%)	37,126,311.00	1.61%	37,722,400.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(9,499,490.00)		(682,266.00)		(702,334.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		18,034,695.00		8,535,205.00		7,852,939.00
2. Ending Fund Balance (Sum lines C and D1)		8,535,205.00		7,852,939.00		7,150,605.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	8,535,205.00		7,852,939.00		7,150,605.00
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)		8,535,205.00		7,852,939.00		7,150,605.00
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.						
<p>Certificated salaries: Transfer 9.0 positions to unrestricted funding; eliminate substitute and extra time budgets from carry over funds.</p> <p>Classified: Eliminate positions funded with carry over and one-time funds.</p>						

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	90,673,949.00	3.96%	94,265,132.00	4.63%	98,631,421.00
2. Federal Revenues	8100-8299	4,117,794.00	(35.19%)	2,668,573.00	0.00%	2,668,573.00
3. Other State Revenues	8300-8599	12,827,932.00	(10.64%)	11,462,671.00	0.00%	11,462,671.00
4. Other Local Revenues	8600-8799	7,885,770.00	(16.65%)	6,573,002.00	0.00%	6,573,002.00
5. Other Financing Sources						
a. Transfers In	8900-8929	25,000.00	(100.00%)	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)		115,530,445.00	(.49%)	114,969,378.00	3.80%	119,335,667.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				46,653,095.00		47,725,795.00
b. Step & Column Adjustment				734,157.00		761,877.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				338,543.00		515,179.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	46,653,095.00	2.30%	47,725,795.00	2.68%	49,002,851.00
2. Classified Salaries						
a. Base Salaries				16,518,345.00		16,620,023.00
b. Step & Column Adjustment				248,477.00		256,990.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(146,799.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,518,345.00	.62%	16,620,023.00	1.55%	16,877,013.00
3. Employee Benefits	3000-3999	28,741,240.00	1.59%	29,198,487.00	1.99%	29,779,616.00
4. Books and Supplies	4000-4999	17,183,749.00	(51.70%)	8,299,000.00	3.43%	8,584,000.00
5. Services and Other Operating Expenditures	5000-5999	16,247,185.00	(23.44%)	12,439,361.00	(.40%)	12,389,361.00
6. Capital Outlay	6000-6999	2,532,392.00	(90.19%)	248,487.00	0.00%	248,488.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,673,545.00	0.00%	2,673,545.00	0.00%	2,673,545.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(152,768.00)	0.00%	(152,768.00)	0.00%	(152,768.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	775,360.00	(32.24%)	525,360.00	74.70%	917,790.00
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)		131,172,143.00	(10.36%)	117,577,290.00	2.33%	120,319,896.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(15,641,698.00)		(2,607,912.00)		(984,229.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		30,756,704.00		15,115,006.00		12,507,094.00
2. Ending Fund Balance (Sum lines C and D1)		15,115,006.00		12,507,094.00		11,522,865.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,000.00		0.00		0.00
b. Restricted	9740	8,535,205.00		7,852,939.00		7,150,605.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,935,164.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	2,639,637.00		4,654,155.00		4,372,260.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,115,006.00		12,507,094.00		11,522,865.00
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	3,935,164.00		0.00		0.00
c. Unassigned/Unappropriated	9790	2,639,637.00		4,654,155.00		4,372,260.00
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)		6,574,801.00		4,654,155.00		4,372,260.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.01%		3.96%		3.63%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		7,401.64		7,603.52		7,774.60
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		131,172,143.00		117,577,290.00		120,319,896.00
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)		131,172,143.00		117,577,290.00		120,319,896.00
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)		3,935,164.29		3,527,318.70		3,609,596.88
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)		3,935,164.29		3,527,318.70		3,609,596.88
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	7,178.47	7,401.64	3.1%	Not Met
	Charter School	0.00	0.00		
	Total ADA	7,178.47	7,401.64		
1st Subsequent Year (2024-25)	District Regular	7,288.00	7,607.38	4.4%	Not Met
	Charter School				
	Total ADA	7,288.00	7,607.38		
2nd Subsequent Year (2025-26)	District Regular	7,361.00	7,778.55	5.7%	Not Met
	Charter School				
	Total ADA	7,361.00	7,778.55		

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)

The district's enrollment increased 313 in 23-24, a significant jump from our projected increase of 76. Additionally, based on the past few years growth, we changed our projections for 24/25 and 25/26 from 1.0% to 2.25% growth each year. We maintained a projected ADA rate of 94.0% in 23-24 and 94.5% in the two subsequent years.

2. **CRITERION: Enrollment**

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

District's Enrollment Standard Percentage Range:

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2023-24)	District Regular	7,636.00	3.1%	Not Met
	Charter School			
	Total Enrollment	7,636.00		
1st Subsequent Year (2024-25)	District Regular	7,712.00	4.4%	Not Met
	Charter School			
	Total Enrollment	7,712.00		
2nd Subsequent Year (2025-26)	District Regular	7,789.00	5.7%	Not Met
	Charter School			
	Total Enrollment	7,789.00		

2B. Comparison of District Enrollment to the Standard

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

- 1a. **STANDARD NOT MET** - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The district's enrollment increased 313 in 23-24, a significant jump from our projected increase of 76. Additionally, based on the past few years growth, we changed our projections for 24/25 and 25/26 from 1.0% to 2.25% growth each year.

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	6,947	7,034	
	Charter School			
	Total ADA/Enrollment	6,947	7,034	98.8%
Second Prior Year (2021-22)	District Regular	6,678	7,296	
	Charter School			
	Total ADA/Enrollment	6,678	7,296	91.5%
First Prior Year (2022-23)	District Regular	7,076	7,560	
	Charter School			
	Total ADA/Enrollment	7,076	7,560	93.6%
Historical Average Ratio:				94.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				95.1%

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

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

Fiscal Year		Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)	District Regular	7,402	7,869		
	Charter School	0			
	Total ADA/Enrollment	7,402	7,869	94.1%	Met
1st Subsequent Year (2024-25)	District Regular	7,607	8,050		
	Charter School				
	Total ADA/Enrollment	7,607	8,050	94.5%	Met
2nd Subsequent Year (2025-26)	District Regular	7,779	8,231		
	Charter School				
	Total ADA/Enrollment	7,779	8,231	94.5%	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)				
	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2023-24)	103,743,202.00	108,117,625.00	4.2%	Not Met
1st Subsequent Year (2024-25)	108,779,321.00	111,903,487.00	2.9%	Not Met
2nd Subsequent Year (2025-26)	113,036,622.00	116,538,121.00	3.1%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

This is due to increases in enrollment and in ADA, as discussed in 1B above.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2020-21)	49,344,108.50	55,406,554.54	89.1%
Second Prior Year (2021-22)	51,556,836.47	58,281,072.99	88.5%
First Prior Year (2022-23)	63,023,128.00	71,824,765.00	87.7%
	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	Total Expenditures		
	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	66,635,780.00	80,064,088.00	83.2%	Not Met
1st Subsequent Year (2024-25)	69,671,378.00	79,925,619.00	87.2%	Met
2nd Subsequent Year (2025-26)	71,475,464.00	81,679,706.00	87.5%	Met

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

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

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

Explanation:
(required if NOT met)

The current year includes over \$20 million in carry over. Carry over is generally posted in 4300 until we know how it will be spent. This is why the current year isn't within the ratio but the two subsequent years (which don't include carry over) are. One large carry over this year is the Cal SHAPE grant, which is \$1.3 million worth of repairs.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2023-24)	3,033,162.00	4,117,794.00	35.8%	Yes
1st Subsequent Year (2024-25)	3,033,162.00	2,668,573.00	-12.0%	Yes
2nd Subsequent Year (2025-26)	3,033,162.00	2,668,573.00	-12.0%	Yes

Explanation:
(required if Yes)

23-24: \$1.1 million in federal carry over; 24-25 and 25-26: Removed CSI revenue & expenditures from projection

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

Current Year (2023-24)	10,327,017.00	12,827,932.00	24.2%	Yes
1st Subsequent Year (2024-25)	10,327,017.00	11,462,671.00	11.0%	Yes
2nd Subsequent Year (2025-26)	10,327,017.00	11,462,671.00	11.0%	Yes

Explanation:
(required if Yes)

23-24: \$1.56 million in state carry over; \$1.0 million Prop 28 funds; 24-25 and 25-26: Ongoing Prop 28 funds

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

Current Year (2023-24)	6,399,557.00	7,885,770.00	23.2%	Yes
1st Subsequent Year (2024-25)	6,683,349.00	6,573,002.00	-1.7%	No
2nd Subsequent Year (2025-26)	6,683,349.00	6,573,002.00	-1.7%	No

Explanation:
(required if Yes)

23-24: \$1.3 million CalSHAPE carry over; \$300k TRANS interest revenue

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

Current Year (2023-24)	9,358,069.00	17,183,749.00	83.6%	Yes
1st Subsequent Year (2024-25)	7,222,509.00	8,299,000.00	14.9%	Yes
2nd Subsequent Year (2025-26)	7,392,509.00	8,584,000.00	16.1%	Yes

Explanation:
(required if Yes)

23-24: \$6.8 million federal, state and local carry over; \$900k Prop 28 expenditures. 24-25: Ongoing Prop 28 expenditures (budgeted in 4300 until actual expenditures are known). 25-26: Additional \$150k technology replacement funds.

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

Current Year (2023-24)	11,391,894.00	16,247,185.00	42.6%	Yes
1st Subsequent Year (2024-25)	11,391,894.00	12,439,361.00	9.2%	Yes
2nd Subsequent Year (2025-26)	11,485,894.00	12,389,361.00	7.9%	Yes

Explanation:
(required if Yes)

23-24: \$3.4 million in federal, state and local carry over. \$300k increase in NPA budget to cover vacant positions; \$500k TRANS interest expense; \$210k increase in utilities budgets; \$110k board leadership coaching; \$150k RRM expenditures. 24-25 and 25-26: Continuation of all increases other than carry over.

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)	19,759,736.00	24,831,496.00	25.7%	Not Met
1st Subsequent Year (2024-25)	20,043,528.00	20,704,246.00	3.3%	Met
2nd Subsequent Year (2025-26)	20,043,528.00	20,704,246.00	3.3%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	20,749,963.00	33,430,934.00	61.1%	Not Met
1st Subsequent Year (2024-25)	18,614,403.00	20,738,361.00	11.4%	Not Met
2nd Subsequent Year (2025-26)	18,878,403.00	20,973,361.00	11.1%	Not Met

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

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

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

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

23-24: \$1.1 million in federal carry over; 24-25 and 25-26: Removed CSI revenue & expenditures from projection

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

23-24: \$1.56 million in state carry over; \$1.0 million Prop 28 funds; 24-25 and 25-26: Ongoing Prop 28 funds

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

23-24: \$1.3 million CalSHAPE carry over; \$300k TRANS interest revenue

- 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)

23-24: \$6.8 million federal, state and local carry over; \$900k Prop 28 expenditures. 24-25: Ongoing Prop 28 expenditures (budgeted in 4300 until actual expenditures are known). 25-26: Additional \$150k technology replacement funds.

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

23-24: \$3.4 million in federal, state and local carry over. \$300k increase in NPA budget to cover vacant positions; \$500k TRANS interest expense; \$210k increase in utilities budgets; \$110k board leadership coaching; \$150k RRM expenditures. 24-25 and 25-26: Continuation of all increases other than carry over.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	3,250,176.00	3,067,034.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		2,467,957.00	

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 checked="" type="checkbox"/>	Other (explanation must be provided)

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

We reduced the total expenditures amount for programs that tend to have carryover (Title I, Title II, etc), as well as those that we believe will have carryover this year. We will revisit the calculation at second interim.

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)	5.0%	4.0%	3.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	1.3%	1.2%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (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)	(6,142,208.00)	80,839,448.00	7.6%	Not Met
1st Subsequent Year (2024-25)	(1,925,646.00)	80,450,979.00	2.4%	Not Met
2nd Subsequent Year (2025-26)	(281,895.00)	82,597,496.00	.3%	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)

Current year unrestricted expenditures include \$3.8 million in carry over from 22-23. It also includes \$1.4 million in planned expenditures of one-time funds (prior-year budget savings and remaining IPI funds). Projected revenues in 24-25 have dropped substantially due to the much lower estimated COLA; however, we believe that by spending \$1.9 million in reserves, we will be able to maintain current staffing and expenditure levels. If we find this is not the case, we will make reductions where necessary.

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	15,115,006.00	Met
1st Subsequent Year (2024-25)	12,507,094.00	Met
2nd Subsequent Year (2025-26)	11,522,865.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance		
General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2023-24)	18,700,049.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	7,401.64	7,603.52	7,774.60
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):

No

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	131,172,143.00	117,577,290.00	120,319,896.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	131,172,143.00	117,577,290.00	120,319,896.00

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%
3,935,164.29	3,527,318.70	3,609,596.88
0.00	0.00	0.00
3,935,164.29	3,527,318.70	3,609,596.88

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)	3,935,164.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,639,637.00	4,654,155.00	4,372,260.00
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)	6,574,801.00	4,654,155.00	4,372,260.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.01%	3.96%	3.63%
District's Reserve Standard (Section 10B, Line 7):	3,935,164.29	3,527,318.70	3,609,596.88
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(16,521,173.00)	(17,951,329.00)	8.7%	1,430,156.00	Not Met
1st Subsequent Year (2024-25)	(16,489,461.00)	(17,617,839.00)	6.8%	1,128,378.00	Not Met
2nd Subsequent Year (2025-26)	(17,088,609.00)	(18,193,860.00)	6.5%	1,105,251.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	25,000.00	25,000.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	25,000.00	0.00	-100.0%	(25,000.00)	Not Met
2nd Subsequent Year (2025-26)	25,000.00	0.00	-100.0%	(25,000.00)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	525,360.00	775,360.00	47.6%	250,000.00	Not Met
1st Subsequent Year (2024-25)	525,360.00	525,360.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	874,881.00	917,790.00	4.9%	42,909.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:

(required if NOT met)

Since adopted budget, the district has added 3.0 certificated special education staff and approx 6.0 paraprofessionals, for a total cost increase of approx \$750k. These positions have remained mostly vacant so salaries and benefits have increased only about \$100k net. Sub and NPA budgets to cover the vacancies have increased approx \$350k total due to the vacancies. Carryover of \$130k in legal settlements from 22/23 and \$25k for classroom startup have been added to the special education budget. Finally, the 4% salary settlement was budgeted. Total increase to the special education contribution since adopted is \$1.0 million. In addition, the contribution to RRM increased over \$500k because of increased GF expenses.

- 1b. NOT MET - The projected transfers in to 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)

We do not plan to make a \$25k transfer to the general fund from Fund 40 each year. This was an error at adopted budget.

- 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)

The transfer to Fund 14 was increased from \$500k to \$750k for the 23-24 year. Updated projections continue to show that a contribution to Fund 13 will be needed beginning in 25-26; however, the amount of the contribution has increased about \$43k since adopted budget.

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

Project Information:
(required if YES)

Total Annual Payments:	17,774,431	18,045,138	125,850,078	16,538,517
Has total annual payment increased over prior year (2022-23)?	Yes	Yes	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Small interest increases in 23-24; large G.O. bond principal payment in 24-25; GAN and BAN paid off in 24-25.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

- 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

9,390,817.00	9,390,817.00
5,377,993.00	5,377,993.00
4,012,824.00	4,012,824.00

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

Actuarial	Actuarial
Jun 30, 2022	Jun 30, 2022

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

- 3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2023-24)
1st Subsequent Year (2024-25)
2nd Subsequent Year (2025-26)

Budget Adoption

(Form 01CS, Item S7A) First Interim

0.00	0.00
0.00	0.00
0.00	0.00

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

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

251,385.00	253,789.00
251,385.00	253,789.00
251,385.00	253,789.00

- 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)

250,679.00	250,679.00
312,831.00	312,831.00
415,513.00	415,513.00

- d. Number of retirees receiving OPEB benefits

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

17	20
17	20
17	20

4. Comments:

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

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

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

No

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

n/a

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

n/a

- 2 Self-Insurance Liabilities

Budget Adoption

(Form 01CS, Item S7B)

First Interim

- a. Accrued liability for self-insurance programs

- b. Unfunded liability for self-insurance programs

- 3 Self-Insurance Contributions

Budget Adoption

(Form 01CS, Item S7B)

First Interim

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

- 4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	389.0	405.3	412.3	419.3

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?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Jun 20, 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:

Jun 20, 2023

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

No

If Yes, date of budget revision board adoption:

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

1,720,000

1,745,000

1,775,000

% change in salary schedule from prior year

4.0%

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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
5,360,000	5,460,000	5,560,000
0.0%	0.0%	0.0%
6.6%	1.9%	1.8%

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

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

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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If Yes, explain the nature of the new costs:

<input type="text"/>

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
670,000	720,000	740,000
1.5%	1.5%	1.5%

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

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.):

Regarding #3 above, the district pays up to \$14,424 per year towards H&W benefits for full-time employees.

<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>
<input type="text"/>

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	307.0	339.8	343.3	343.3

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:

Jun 20, 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:

Jun 20, 2023

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

No

If Yes, date of budget revision board adoption:

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)
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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

580,000

588,000

597,000

% change in salary schedule from prior year

4.0%

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

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

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
3,200,000	3,250,000	3,250,000
0.0%	0.0%	0.0%
24.9%	1.5%	0.0%

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

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

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

No		
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If Yes, amount of new costs included in the interim and MYPs

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
430,000	230,000	235,000
2.8%	1.5%	1.5%

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

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

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

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

Classified (Non-management) - Other

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

Regarding #3 above, the district pays up to \$14,424 per year towards H&W benefits for full-time employees.

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?

No

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	75.6	80.4	80.4	80.4

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

Yes

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

Yes	Yes	Yes
360,000	366,000	372,000
4.0%	0.0%	0.0%

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

Yes

Yes

Yes

2. Total cost of H&W benefits

1,140,000

1,140,000

1,140,000

3. Percent of H&W cost paid by employer

0.0%

0.0%

0.0%

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

6.0%

0.0%

0.0%

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

Yes

Yes

Yes

2. Cost of step & column adjustments

360,000

366,000

372,000

3. Percent change in step and column over prior year

1.7%

1.7%

1.7%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

Yes

Yes

Yes

2. Total cost of other benefits

151,000

151,000

151,000

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

1.6%	0.0%	0.0%
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S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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)	<div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>
A2. Is the system of personnel position control independent from the payroll system?	<div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>
A3. Is enrollment decreasing in both the prior and current fiscal years?	<div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>
A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	<div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>
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?	<div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>
A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	<div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>
A7. Is the district's financial system independent of the county office system?	<div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>
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.)	<div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>
A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	<div style="border: 1px solid black; padding: 5px; width: 150px; margin: 0 auto;">No</div>

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
