



CUPERTINO UNION
SCHOOL DISTRICT

2023-2024 First Interim Financial & SACS Report



BOARD OF EDUCATION

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DISTRICT PRIORITIES

1. Academic Excellence

Support each child in demonstrating the skills, competencies and characteristics embedded in the District's Strategic Plan and the CUSD Portrait of a Learner. Provide the resources to support students physical fitness by supporting the Whole Child and fostering engaging, positive, safe learning environments.

2. Stakeholder Engagement and Involvement

Actively engage all Stakeholders (staff, students, families, community) in supporting the implementation of the CUSD Strategic Plan and bringing our plan to life across our community.

3. District Sustainability

Develop a long-term fiscal plan that sustains the financial needs of the District to support staff and students and provide resources throughout declining enrollment.

4. Sense of Belonging

Create a sense of belonging in the workplace so that every employee feels supported to actively engage in their work, fully contribute, and confidently practice well-being activities that promote connectedness and work-life balance while being validated for their work and valued as a unique individual.

CUPERTINO UNION SCHOOL DISTRICT

2023-2024 FIRST INTERIM

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2023-2024 Budget Development Calendar (Board Approved 2.9.23)	
Phase I	
May 24, 2023	Budget Advisory Committee Meeting (2022-23 Second Interim and May Revise)
June 7, 2023	2023-2024 Preliminary Budget/Assumptions to the Board (May Revision and Hold Public Hearing on Budget Adoption)
June 15, 2023	Board Adoption of 2023-2024 District Budget and LCAP
Phase II	
TBD - August, 2023	Present 2023-2024 Revised Budget (45 Days after based on final State Budget) to the Board for approval
September 14, 2023	Present 2022-2023 Unaudited Actuals to the Board
September 27, 2023	Budget Advisory Committee Meeting (Approved 2023-2024 Budget)
December 7, 2023	Present 2023-2024 First Interim Budget to the Board
December 14, 2023	Present 2023-2024 First Interim Budget to the Board for approval
Phase III	
January 11, 2024	Present 2022-2023 Audit Report to the Board
TBD - January/February 2024	Present Governor's 2024-2025 January budget proposal to the Board (At Winter Advance)
January 31, 2024	Budget Advisory Committee Meeting (2023-2024 First Interim) (Special Meeting)
TBD - March 2024	Present 2023-2024 Second Interim Budget to the Board
March 14, 2024	Present 2023-2024 Second Interim Budget to the Board for approval
May 22, 2024	Budget Advisory Committee Meeting (2023-2024 Second Interim and May Revise)

BASIS FOR BUDGET PRESENTATION – BY FUND

The accounting system of Cupertino Union School District is organized and operated on the basis of self-balancing accounts, which comprise its assets, liabilities and fund balances, revenues and expenditures as appropriate. District resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various types of funds, as defined by the California State Accounting Manual, are as follows:

General Funds (Funds 01-09):

The general funds are used to account for the ordinary operations of the district. All transactions except those required or permitted by law to be in another fund are accounted for in these funds. These funds are divided into unrestricted and restricted general funds. The unrestricted general funds are used to account for those projects and activities that are funded with unrestricted revenues. The restricted general funds are used to account for those projects and activities that are funded by external revenue sources that are legally restricted by the donor to specific purposes. The district's unrestricted general funds comprise *General Fund (Fund 01)* and *Non-Prop 20 Lottery (Fund 09)*. The restricted general funds comprise *Special Education (Fund 07)* and *Prop 20 Lottery, Local Revenues and Categorical Programs (Fund 08)*.

Cafeteria Special Revenue Funds (Fund 13):

This fund is used to account separately for federal, state, and local resources to operate food services program (*Education Code* sections 38090 and 38093).

Building Funds (Fund 21, 24):

The fund (Fund 24) exists primarily to account separately for proceeds from the sale of bonds (*Education Code* section 15146) and may not be used for any purposes other than those for which the bonds were issued.

Other authorized revenues to the Building Fund (Fund 21) are proceeds from the sale or lease-with-option to purchase of real property (*Education Code* section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code* section 41003). Expenditures in Fund 21, Building Fund, are most commonly made against the 6000 object codes for Capital Outlay.

The principal revenues and other sources in this fund are:

- Rental and Leases
- Interest
- Proceeds from the Sales of Bonds
- Proceeds from the Sale/Lease-Purchased of Lands and Buildings

Capital Facilities Fund (Fund 25):

This fund is used primarily to account separately for monies received from fees levied on development projects as a condition of approval (*Education Code* sections 17620-17626 and *Government Code* section 65995 et seq.).

The principal revenues in this fund are:

- Interest
- Mitigation/Developer Fees

School Facilities Program (Fund 35):

The SFP was established by the Leroy F. Greene School Facilities Act of 1998 to provide matching grants for school districts to acquire school sites, construct new facilities, and modernize existing facilities. New construction grants provide funding on a 50/50 state and local match basis; and modernization grants provide funding on a 60/40 basis. Districts fund their shares primarily through local general obligation bonds and developer fees (levied by school districts on most forms of new development). Districts that cannot cover all or part of their share of costs for an SFP project may also receive financial hardship assistance. Under limited circumstances (such as natural disasters or severe health and safety threats), school districts can get additional state funding through facility hardship grants.

Debt Service Funds (Fund 51):

The debt service funds are established to account for the accumulation of resources for and the payment of the principal and interest on general long-term debt. The district's debt service funds comprise Bond Interest and Redemption Fund, and Certificates of Participation Fund. The *Bond Interest and Redemption Fund* is used for the repayment of bonds issued for the district. The county auditor maintains control over the district's Bond Interest and Redemption Fund. The principal and interest on the bonds are paid by the county treasurer from taxes levied by the county auditor-controller. The *Certificates of Participation Fund* is used for the accumulation of resources for and the retirement of principal and interest of the outstanding Certificates of Participation (COPs).

Self-Insurance Funds (Fund 62 & 67):

The self-insurance funds are used to separate money received for self-insurance activities from other operating funds. The district has established two self-insurance funds: Health & Welfare and Workers' Compensation. Expense transactions recorded in these funds include the payment of claims, estimates of costs relating to incurred-but-not-reported (IBNR), administrative costs, deductible insurance amounts, cost of excess insurance, and other related costs.

Enterprise Fund (Fund 63):

The Enterprise fund is established to properly account for and record the activities of the District's Fee Based Preschool and Daycare Programs. The California Department of Education (CDE) and the California School Accounting Manual (CSAM) allow for the establishment of an Enterprise Fund that is financed and operated in a manner that is similar to that employed by private business enterprise with the intent of providing continuous goods or services primarily through charges to users.

California Department of Education

Standardized Account Code Structures (SACS)

As required by the Federal and State governments, the district implemented the SACS in 2000-2001. The standardized structure was developed to accomplish the objectives of establishing a uniform, comprehensive, and minimum chart of accounts statewide to improve financial data collection, reporting transmission, accuracy and comparability and providing better information for use by administrators, parents, board members, legislators, and others interested in school finance.

STANDARDIZED ACCOUNT CODE STRUCTURE (SACS) LAYOUT						
Fund	Resource (Project/Reporting)	Project Year	Goal	Function (Activity)	Object	School (Use Optional)
XX	XXXX	X	XXXX	XXXX	XXXX	XXX

REVENUE ACCOUNTS						
Fund	Resource	Project Year	Goal	Function	Object	School
XX	XXXX	X	XXXX	XXXX	XXXX	XXX
Required	Required	Required when more than one project year occurs in the fiscal year	Not required except for Special Education Revenues	Not required	Required	Not required

EXPENDITURE ACCOUNTS						
Fund	Resource	Project Year	Goal	Function	Object	School
XX	XXXX	X	XXXX	XXXX	XXXX	XXX
Required	Required	Required when more than one project year occurs in the fiscal year	Required	Required	Required	Not required

The district's accounting data is organized and presented in the following fields as required by the CDE. These fields in sequence make up the account strings of the district's accounting numbers. These fields are defined by the California State Accounting Manual (CSAM) as follows:

CUSD Customized Chart of Accounts per SACS Structure								
Fund	Location	Resource	Goal	Function	Object	Local Program	Project Year	Cost Center
XX	XX	XXXX	XXXX	XXXX	XXXX	XXXX	X	XXXX

Chart of Accounts

Fund:

- Identifies the fund that is receiving the revenue, paying the expenditure, or otherwise being affected by the transaction. A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, all related liabilities, and residual equities and balances or changes therein.
- Identifies specific activities or defines certain objectives of the district in accordance with special regulations, restrictions, or limitations.

Location:

- Designates a specific school structure under a Principal's responsibility or a department under a manager's responsibility.

Resource:

- Tracks those activities that are funded with revenues that have special accounting or reporting requirements or that are legally restricted.

Goal:

- Accumulates costs by instructional goals and objectives of a school district.
- Identifies revenues for special education.
- Classifies financial information by subject matter and/or mode of education.

Function:

- Identifies activities or services performed to support or accomplish one or more goals or objectives.
- Describes the activity for which a service or material is acquired.

Object:

- Classifies revenues by source and type, such as Local Control Funding Formula (LCFF) sources, federal revenue, other state revenue, fees, and contracts.
- Classifies expenditures by type of commodity or services, such as certificated salaries, classified salaries, employee benefits, books, supplies, and services.

Local Program:

- The district's local program is a SACS optional code to use as an additional way of defining other activities outside the ranges defined in CSAM.
- This is also a unique locally defined code to classify local revenue by its specific description to allow tracking and reporting.
- Classifies expenditures to easily track the program's activity and can easily be tracked for its intended purpose.

Project Year:

- Classifies the activities of the same grant with different project years within the fiscal year.

Cost Center:

- Classifies the source of activity whether it's a school site or a department.

ADA and Enrollment Historic Data

The average daily attendance is a calculation of the number of students in class on an average day. The ADA determined for the attendance period ended before April 15 (P-2 ADA) is the base for the LCFF calculation. Before the P-2 ADA is available, the district uses the CBEDS (California Basic Educational Data System) enrollment in October and the percentage of ADA as of CBEDS enrollment historic data to project the P-2 ADA.

The charts on the following pages demonstrate the historical data of the district's CBEDS enrollment, Average Daily Attendance (ADA) at P-2, and Percentage of P-2 ADA vs CBEDS Enrollment over the last 10 years and the estimated enrollment for the next 5 years using the district's conservative demographer's report.

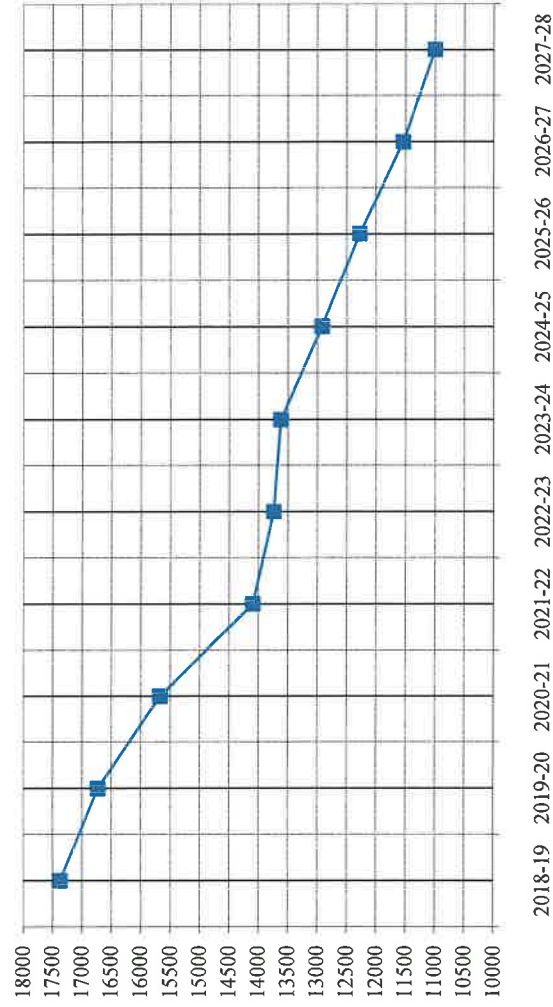
CUPERTINO UNION SCHOOL DISTRICT

CBEDS Enrollment Report

FY 2018-19 through 2027-28

CBEDS Enrollment

FISCAL YEAR	CBEDS Enrollment	% Incr.	Inc/Dec Over PY
2018-19	17,363	-3.63%	(654)
2019-20	16,717	-3.72%	(646)
2020-21	15,663	-6.30%	(1,054)
2021-22	14,084	-10.08%	(1,579)
2022-23	13,724	-2.56%	(360)
2023-24	13,603	-0.88%	(121)
2024-25	12,910	-5.09%	(693)
2025-26	12,265	-5.00%	(645)
2026-27	11,530	-10.69%	(1,380)
2027-28	10,989	-10.40%	(1,276)

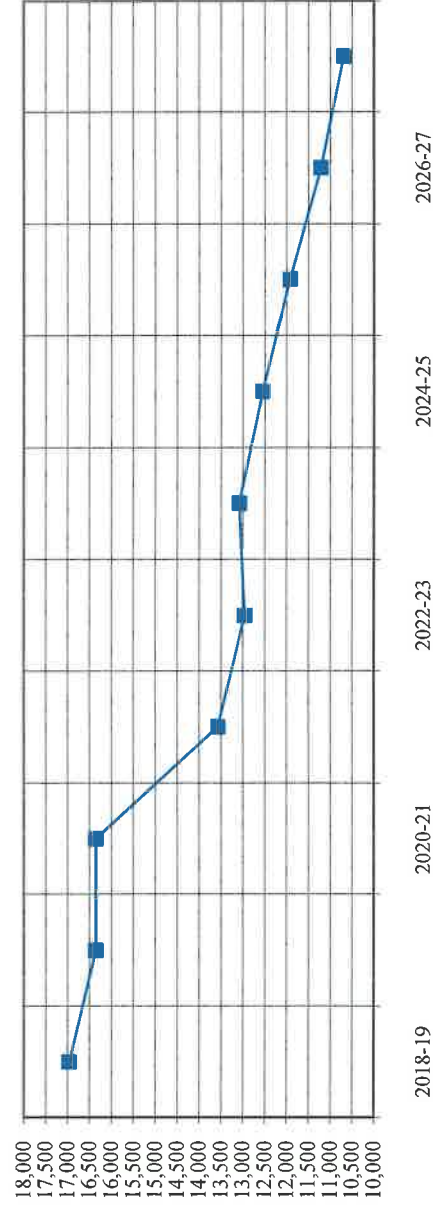


* Estimates using the latest 2022 demographer's report

CUPERTINO UNION SCHOOL DISTRICT **AVERAGE DAILY ATTENDANCE (ADA) AT P-2**

FY 2018-19 through 2027-28

Average Daily Attendance



FISCAL YEAR	ADA @ P-2	% Incr.	Inc/Dec Over PY
2018-19	16,945	-3.64%	(641)
2019-20	16,336	-3.59%	(609)
2020-21	# 16,336	0.00%	0
2021-22	13,555	-17.02%	(2,781)
2022-23	12,952	-4.45%	(603)
2023-24	* 13,068	0.90%	116
2024-25	* 12,532	-4.10%	(536)
2025-26	* 11,907	-4.99%	(625)
2026-27	* 11,194	-10.68%	(1,338)
2027-28	* 10,689	-10.23%	(1,218)

2020-2021 Hold Harmless provision

* Estimates using the latest 2022 demographer's report

CUPERTINO UNION SCHOOL DISTRICT

P-2 ADA vs. CBEDS ENROLLMENT

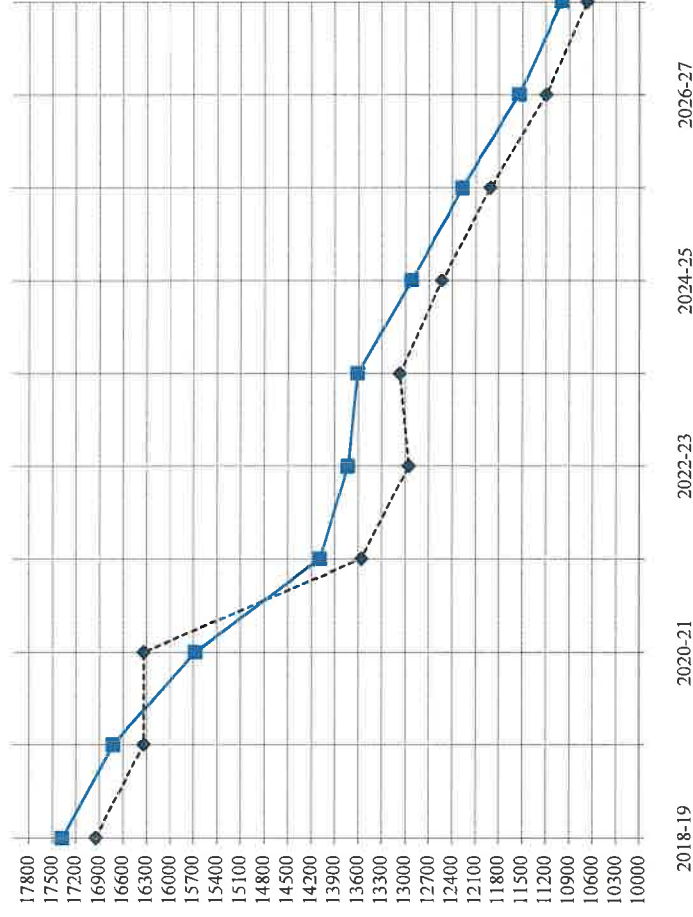
From 2018-19 to 2027-28

Years	P-2 ADA (Projected)	P-2 ADA (Funded)	% Incr	CBEDS Enrollment (October)	% Incr	ADA as % of Enrollment
2018-19	16,945	18,579		17,363		98%
2019-20	16,336	18,281	-1.60%	16,717	-3.72%	98%
2020-21 #	16,336	16,336	-10.64%	15,663	-6.30%	104%
2021-22	13,555	16,327	-0.06%	14,084	-10.08%	96%
2022-23	12,952	13,577	-16.84%	13,724	-2.56%	94%
2023-24 *	13,068	14,354	5.73%	13,603	-0.88%	96%
2024-25 *	12,532	13,289	-7.42%	12,910	-5.09%	97%
2025-26 *	11,907	12,820	-3.53%	12,265	-5.00%	97%
2026-27 *	11,194	12,344	-3.71%	11,530	-5.99%	97%
2027-28 *	10,669	12,479	-2.66%	10,989	-10.40%	97%

2020-2021 Hold Harmless provision

* Estimates using the latest 2022 demographer's report

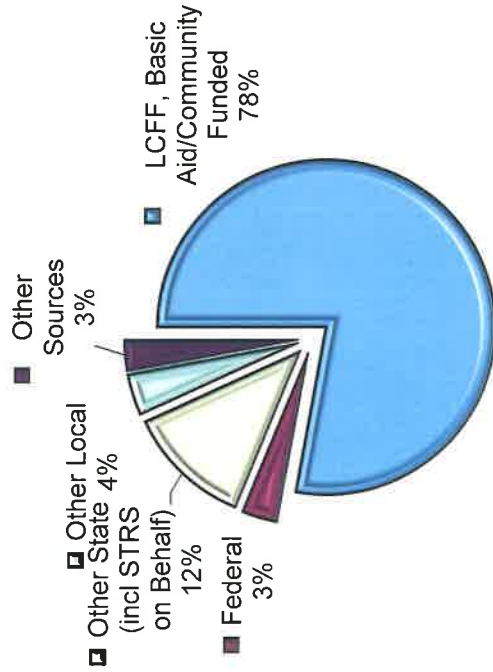
ADA vs. CBEDS ENROLLMENT



General Fund Revenues

2023-2024 First Interim

CUPERTINO UNION SCHOOL DISTRICT 2023-2024 FIRST INTERIM GENERAL FUND PROJECTED REVENUE



78% of the District's revenues are generated from the District's State Aid and Local Property Taxes

Most of the District's General Fund revenue is generated from the District's local property taxes from the Local Control Funding Formula (LCFF). Public education--unlike any other public agency--receives most of its revenue based on the population it serves. Other major sources of revenues are the local income and the categorical income from the State. The categorical income is from both the restricted and unrestricted programs. Most of the categorical programs are now unrestricted, part of the LCFF. At this time, the District is expecting to move into Basic Aid in the 2024-2025 fiscal year when it will receive most of its funding through local property taxes.

Federal income is a small corner of the entire District income. Most of the federal income is restricted since it must be expended for purposes that are determined by the grantor and not the local Board of Education.

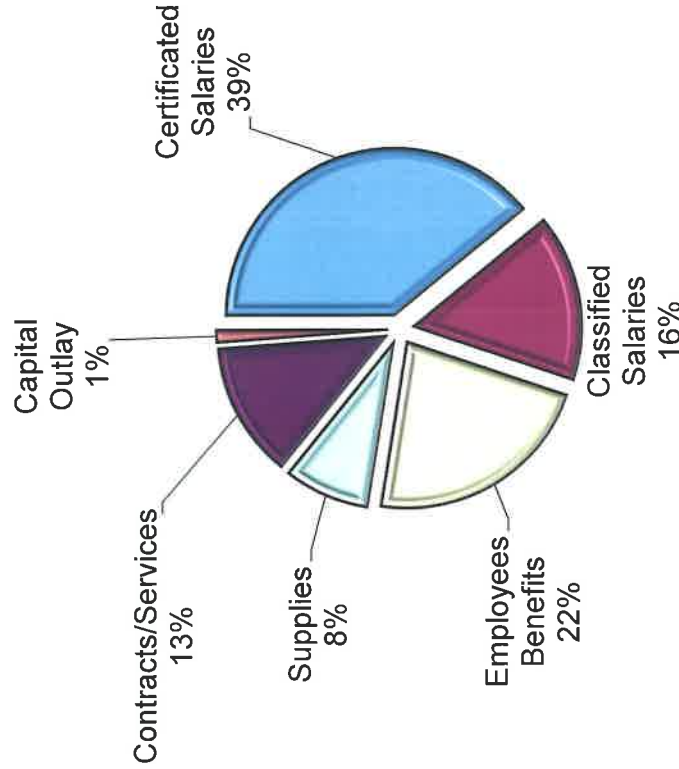
The District's total resources for revenue in the budget year include a "beginning balance," which is a restricted and unrestricted carryover balance of funding from the prior year. A portion of the beginning balanced must remain as a Reserve for Economic Uncertainties.

General Fund Sources	In Millions
LCFF	\$170.9
Federal	\$7.3
State	\$26.3
Other Local	\$8.8
Other Sources	\$6.2
Total Revenue	\$219.5
Beginning Fund Balance	\$71.5
Total General Fund	\$291.0

General Fund Expenditures

2023-2024 First Interim

CUPERTINO UNION SCHOOL DISTRICT 2023-2024 FIRST INTERIM GENERAL FUND PROJECTED EXPENDITURES



Most of the expenditures of the District are to pay the salaries and benefits of its employees. It takes people to teach people and in Cupertino Union School District, 77% of the District's budgeted expenditures are for the services of District employees.

Employee salaries are divided into two separate line items – certificated and classified employees. The certificated employees include teachers, nurses, librarians, psychologists, principals, vice principals, instructional leaders, or others who provide services that require credentials from the state of California.

Classified employee salaries include all of the support personnel in the District including salaries for positions such as secretaries, accountants, bus drivers, mechanics, painters, custodial personnel and management such as department managers or others who provide support services for the school sites.

The employee benefits consist of health & welfare and statutory benefits. The health and welfare benefits alone represent 5% of the general fund budget. The statutory benefits include retirements (STRS and PERS), OASDI, Medicare, unemployment, and workers' compensation benefits.

General Fund Sources	In Millions
Certificated Salary	\$101.8
Classified Salary	\$42.0
Employee Benefits	\$58.3
Books & Supplies	\$19.4
Services & Other Operations	\$33.9
Capital Outlay & Other Outgo	\$3.0
Total Expenditure Budget	\$258.4

FIRST INTERIM 2023-2024	Object Codes	Fund 01		Fund 09		Sub-Total		Fund 07		Fund 08		Sub-Total		Total	
		General		Lottery		General Fund		Sp. Ed.		Categorical		General Fund		Unrestricted/	
		Unrestricted		Unrestricted		Unrestricted		Restricted		Restricted		Restricted		Restricted	
REVENUE SOURCES:	8100-8299														
	Federal														
	LCFF - State Aid	30,190,879				30,190,879		3,623,215		3,639,650		7,262,865		7,262,865	3.31%
	LCFF - Supplemental & Instr material realignment	10,435,424				10,435,424								30,190,879	13.75%
	LCFF - EPA Entitlement	2,858,356				2,858,356								10,435,424	4.75%
	LCFF Property Taxes (Other State Restricted)	117,809,000				117,809,000		9,630,775				9,630,775		2,858,356	1.30%
	Other State (1160-1163)													127,439,775	58.06%
	Lottery & Lottery - Prop 20 & Non-Prop 20		2,201,823			2,201,823				867,710		867,710			0.00%
	Mandated Block Grant	489,712				489,712								3,069,533	1.40%
														489,712	0.22%
ONE TIME FUNDS:															
ESSER II	8290														0.00%
	8290														0.00%
	8290														0.00%
	ESSER III Learning Loss														0.00%
	ELO ESSER III														0.00%
	ELOP														0.00%
	8590														0.00%
	All Other State (CASSP, Transpo Excess)	1,222,480				1,222,480		1,590,612		11,555,487		13,146,099		14,368,579	6.55%
	All Other State (STRS on Behalf)									8,332,964		8,332,964		8,332,964	3.80%
	Discretionary Block Grant									47,459		47,459		47,459	0.02%
Local Revenue	8600-8799					796,297		193,325				193,325		989,622	0.45%
	MAA/LEA-Medi Cal														0.00%
	Parcel Tax														0.00%
	Developer Fees														0.00%
	Interest	347,882		8,287		356,169								356,169	0.16%
	Facility Use (Civic Permit & Community Partnerships)	1,090,000				1,090,000								1,090,000	0.50%
	Transportation Fees														0.00%
	Rental Income														0.00%
	All Other Local									6,360,886		6,360,886		6,360,886	2.90%
	Other Sources	198,524				198,524				6,181,911		6,181,911		6,380,435	2.91%
TOTAL REVENUE		165,438,554	2,210,110		2,210,110	167,648,664		15,037,927		36,986,067		52,023,994		219,672,658	100.08%
Other Financing sources/Uses:															
	Interfund Transfer in/Out														0.00%
	Other Financing Sources														0.00%
	Contribution (8980)-Others	(174,838)				(174,838)								(174,838)	-0.08%
	Contribution (8980)-Special Education	(32,248,831)				(32,248,831)		32,248,831				32,248,831			0.00%
	Contribution (8980)-RRMA	(2,030,032)				(2,030,032)				2,030,032		2,030,032			0.00%
		(34,453,701)				(34,453,701)				2,030,032		34,278,663		(174,838)	-0.08%
	TOTAL TRANSFERS/CONTRIBUTIONS									39,016,099		86,302,857		219,497,820	100.00%
TOTAL REVENUE incl TRANSFERS		130,984,853	2,210,110		2,210,110	133,194,963		47,286,758		39,016,099		86,302,857		219,497,820	100.00%
EXPENDITURES:															
	1000-1999	84,508,085	378,603			84,886,688		13,512,349		3,401,180		16,913,529		101,800,197	39.39%
	Certificated Salaries	20,346,309	1,145,284			21,491,593		12,999,871		7,558,962		20,558,833		42,050,426	16.27%
	Classified Salaries	35,268,052	681,336			35,949,388		10,015,392		12,355,675		22,371,067		58,320,455	22.56%
	Employee Benefits														0.00%
	(STRS on Behalf, Resource 7690 only)														0.00%
	3101-3102	6,499,833	3,651			6,503,484		2,447,186		10,407,363		12,854,549		19,356,033	7.49%
	Books and Supplies	10,497,818	1,236			10,499,054		9,682,406		13,760,193		23,442,599		33,941,653	13.13%
	Services & Other	1,565,597				1,565,597				1,514,888		1,514,888		3,080,465	1.19%
	Capital Outlay	(1,515,895)				(1,515,895)		398,645		1,034,487		1,433,132		(82,763)	-0.03%
Direct Cost/Indirect Cost Transfer	7000-7999														
TOTAL EXPENDITURES		157,169,779	2,210,110		2,210,110	159,379,889		49,055,849		50,032,748		99,088,597		258,468,486	100.00%
Net Incr/(Decr) in Fd Bal															
Actual Beginning Balance - 7/1/2023		26,184,926				(26,184,926)		(1,769,091)		(11,016,649)		(12,785,740)		(38,970,666)	
Ending Fund Balance - 6/30/2024		46,566,141				46,566,141		1,769,091		23,129,019		24,898,110		71,464,251	
		20,381,215				20,381,215				12,112,370		12,112,370		32,493,585	

FIRST INTERIM 2023-2024	Object Codes	Fund 13 Cafeteria	Fund 21 Building	Fund 24 GO Bond-2012	Fund 25 Developer Fee	Fund 35 School Facilities Fund	Fund 62 Self-Funded Insurance	Fund 63 Enterprise Fund	Fund 67 Workers' Compensation	TOTAL OTHER FUNDS	GRAND TOTAL ALL FUNDS	
REVENUE SOURCES: Federal LCFF - State Aid LCFF - Supplemental & Instr material realignment LCFF - EPA Entitlement LCFF - Property Taxes (Other State Restricted) Other State (1160-1163) Lottery & Lottery - Prop 20 & Non-Prop 20 Mandated Block Grant	8100-8299	1,715,193								1,715,193	8,978,038	3.34%
	8011									-	30,190,879	11.24%
	8011									-	10,435,424	3.89%
	8012									-	2,858,356	1.06%
	8021-8097									-	127,439,775	47.45%
	8300-8599	6,202,783				7,682,469				13,885,252	3,069,533	5.17%
	8560									-	3,069,533	1.14%
	8550									-	489,712	0.18%
										-	-	
										-	-	
ONE TIME FUNDS: ESSER II ESSER III ESSER III Learning Loss ELO ESSER III ELOP	8290									-	-	0.00%
	8290									-	-	0.00%
	8290									-	-	0.00%
	8290									-	-	0.00%
	8590									-	-	0.00%
	8590									-	-	0.00%
	8590									-	-	0.00%
	8590									-	-	0.00%
	8590									-	-	0.00%
	8590									-	-	0.00%
All Other State (CASSP, Transpo Excess) All Other State (STRS on Behalf) Discretionary Block Grant Local Revenue MAXILEA-Medi Cal Parcel Tax Developer Fees Interest Facility Use (Civic Permit & Community Partnerships) Transportation Fees Rental Income All Other Local Other Sources	8590									-	14,368,579	5.35%
	8590									-	8,332,964	3.10%
	8590									-	47,459	0.02%
	8600-8799	10,000	6,441,369							6,451,369	7,440,991	2.77%
	8699									-	-	0.00%
	8621									-	-	0.00%
	8681									-	-	0.00%
	8661	50,000	72,209		1,200,000		37,347		40,607	1,200,000	1,200,000	0.45%
	8689				102,121					302,284	658,453	0.25%
	8675									-	1,090,000	0.41%
8972 86xx 89xx TOTAL REVENUE	8972	1,000					21,043,219	2,764,407	1,697,046	25,505,672	31,866,558	11.87%
	86xx									-	-	0.00%
	89xx									-	-	0.00%
		7,978,976	6,513,578	-	1,302,121	7,682,469	21,080,566	2,764,407	1,737,653	49,059,770	268,732,428	100.07%
										-	-	
										-	-	
										-	-	
										-	-	
										-	-	
										-	-	
Other Financing sources/Uses: Interfund Transf In/Out Other Financing Sources Contribution (8980)-Others Contribution (8980)-Special Education Contribution (8980)-RRMA TOTAL TRANSFERS/CONTRIBUTIONS	87xx									-	-	0.00%
	87xx									-	-	0.00%
	8980									-	-	0.00%
	8980									-	-	0.00%
	8980									-	-	0.00%
	8980									-	-	0.00%
	8980									-	-	0.00%
	8980									-	-	0.00%
	8980									-	-	0.00%
	8980									-	-	0.00%
EXPENDITURES: Certificated Salaries Classified Salaries Employee Benefits (STRS on Behalf, Resource 7690 only) Books and Supplies Services & Other Capital Outlay Direct Cost/Indirect Cost Transfer TOTAL EXPENDITURES	1000-1999									-	-	0.00%
	2000-2999	3,062,398	69,404				84,112	111,516		195,628	101,995,825	32.61%
	3000-3999	1,236,905	33,334				107,782	1,339,034		4,568,618	46,619,044	14.91%
	3101-3102						76,437	621,693		1,968,369	60,288,824	19.28%
	4000-4999	4,105,693	118,260		500		2,545,722	428,916	500	7,199,591	26,557,624	8.49%
	5000-5999	501,287	690,082		414,954	36,000	21,613,929	504,124	1,737,153	25,487,529	59,439,182	19.01%
	6000-6999	370,000	230,319		10,147	7,758,798				8,369,264	11,449,749	3.66%
	7000-7999	274,054	6,007,073					198,524		6,479,651	6,396,888	2.05%
		9,540,337	7,148,472		425,601	7,794,798	24,427,982	3,203,807	1,737,653	54,278,650	312,747,136	100.00%
										-	-	
Net Inctr/(Decr) in Fd Bal Actual Beginning Balance - 7/1/2023 Ending Fund Balance - 6/30/2024		(1,561,361)	(634,894)		876,520	(112,329)	(3,347,416)	(439,400)		(5,218,880)	(44,189,546)	
		5,514,037	3,369,841		4,127,648	1,614,665	3,347,416	439,400	1,617,991	20,030,998	91,495,249	
		3,952,676	2,734,947		5,004,168	1,502,336	-	-	1,617,991	14,812,118	47,305,703	

	2023-2024 BUDGET ADOPTION			2023-2024 FIRST INTERIM		
	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS	UNRESTRICTED FUNDS *	RESTRICTED FUNDS**	TOTAL FUNDS
Estimated Beginning Fund Balance - July 1						
Total Revenue	28,973,589	22,670,636	51,644,225	46,566,141	24,898,110	71,464,251
Total Contributions & Encroachments	168,171,303	38,858,947	207,030,250	167,450,140	45,842,083	213,292,223
Total Transfers In /Other Sources	(28,772,147)	28,943,427	171,280	(34,453,701)	34,278,863	(174,838)
Grand Total Revenue	139,399,156	5,573,420	5,573,420	198,524	6,181,911	6,380,435
Total Expenditures	144,489,730	73,375,794	212,774,950	133,194,963	86,302,857	219,497,820
Total Transfers Out/Other Uses	-	78,654,570	223,144,300	159,379,889	99,088,597	258,468,486
Total Expenditures	144,489,730	78,654,570	223,144,300	-	-	-
Revenue Less Expenditures	(5,090,574)	(5,278,776)	(10,369,350)	159,379,889	99,088,597	258,468,486
Total Estimated Ending Balance - June 30	23,883,015	17,391,860	41,274,875	20,381,215	12,112,370	32,493,585
COMPONENTS OF ENDING BALANCE						
Revolving Cash	\$75,000			\$75,000		
Stores (Warehouse)	\$84,053			\$84,053		
Prepaid Expenditures	\$208,000			\$208,000		
Total Working Capital	\$367,053	\$0	\$367,053	\$367,053	\$0	\$367,053
Restricted:						
Categorical Programs Balance		17,391,860	\$17,391,860		12,112,371	\$12,112,371
Assigned:						
Programs Carryovers	10,011,758		10,011,758	2,078,203		2,078,203
LCFF Supplemental Carryover	-		-	-		-
Other Program Carryover	-		-	-		-
Discretionary Block Grant	-		-	-		-
Unassigned/Unappropriated:						
Additional Reserve for Future Downturn (3%)	6,694,329		6,694,329	7,754,055		7,754,055
Reserve for Economic Uncertainties (7%)	6,809,875		6,809,875	10,181,903		10,181,903
Additional Reserve for Future Downturn						
Unassigned/Unappropriated Amount						
* Unrestricted Funds: General Fund and Lottery						
** Restricted Funds: Special Education, Federal and Categorical Programs						
Total Estimated Ending Balance - June 30			41,274,875			32,493,585

FY 2023-2024 MULTI-YEAR PROJECTION
FIRST INTERIM
GENERAL FUNDS (01-09)

	2023-24	2024-25	2025-26	2026-27	2027-28
UNAUDITED BEGINNING FUND BALANCE, 7/1	\$ 71,464,251	\$ 32,493,585	21,452,781	\$ 30,061,937	\$ 31,824,849
REVENUE					
LCFF SOURCE 8010-8099	161,293,659	172,307,825	180,576,635	189,103,503	198,842,962
SPED PROPERTY TAX REVENUE 8097	9,630,775	9,727,083	10,078,230	10,445,078	10,814,834
FEDERAL REVENUES 8100-8299	7,262,865	5,591,214	5,591,214	5,591,214	5,591,214
STATE REVENUE 8300-8599	26,308,247	24,627,108	24,666,640	24,726,530	24,827,844
LOCAL REVENUE 8600-8799	8,796,677	9,455,652	9,505,828	9,560,431	9,616,617
OTHER FINANCING 8900-8999 *****	6,205,597	9,829,934	9,829,934	8,211,943	8,211,943
TOTAL REVENUE	219,497,820	231,538,816	240,248,481	247,638,699	257,905,414
EXPENDITURES					
CERTIFICATED SALARIES	101,800,197	102,163,895	97,591,692	102,863,611	105,205,866
CLASSIFIED SALARIES	42,050,426	43,047,092	40,570,131	43,929,937	43,429,525
EMPLOYEE BENEFITS	58,320,455	60,411,549	59,237,849	65,342,586	73,203,089
BOOKS & SUPPLIES	19,358,033	14,086,690	12,869,259	12,869,259	12,869,259
SERVICES & OTHER OPERATING	33,941,653	22,654,478	21,154,478	20,654,478	20,904,478
CAPITAL OUTLAY	3,080,485	122,693	122,693	122,693	122,693
OTHER OUTGO	(82,763)	93,223	93,223	93,222	93,222
TOTAL EXPENDITURES	258,468,486	242,579,620	231,639,325	245,875,786	255,828,132
REVENUE LESS EXPENDITURES	(38,970,666)	(11,040,804)	8,609,156	1,762,912	2,077,282
ESTIMATED ENDING FUND BALANCE	32,493,585	21,452,781	30,061,937	31,824,849	33,902,132
COMPONENTS OF ENDING BALANCE (GASB 54)					
Nonspendable (Working Capital)	367,053	367,053	367,053	367,053	367,053
Restricted Categorical Program's Carryover	12,112,371	6,530,950	6,530,950	6,530,950	6,530,950
Unrestricted Various Program's Carryover****	2,078,203	0	0	0	0
3% Reserve for Economic Uncertainties	7,754,055	7,277,389	6,949,180	7,376,274	7,674,844
Additional Board Reserve	10,181,903	7,277,389	16,214,754	17,211,305	17,907,969
Total Reserve	17,935,958	14,554,778	23,163,934	24,587,579	25,582,813
Reserve Total %	6.94%	6.00%	10.00%	10.00%	10.00%
Unassigned Fund Balance	0	0	0	339,268	1,421,316

*****Unrestricted Various Program assignments adjusted based on available balance
*****2023-2024 \$6,007,073 from fund 21 to fund RRMA on-going

Assumption	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028
Status	Non-Basic Aid	Basic Aid	Basic Aid	Basic Aid	Basic Aid
LCFF Entitlement per ADA: TK-3	\$ 10,951.00	\$ 11,382.00	\$ 11,756.00	\$ 12,131.00	\$ 12,131.00
LCFF Entitlement per ADA: 4-6	\$ 10,069.00	\$ 10,465.00	\$ 10,809.00	\$ 11,153.00	\$ 11,153.00
LCFF Entitlement per ADA: 7-8	\$ 10,367.00	\$ 10,775.00	\$ 11,129.00	\$ 11,484.00	\$ 11,484.00
TK Add-On per ADA	\$ 3,044.23	\$ 3,105.11	\$ 3,207.27	\$ 3,309.58	\$ 3,414.17
Estimated ADA (includes County Special Ed)	13068.07	12531.93	11906.54	11193.61	10668.65
Funded ADA (includes County Special Ed)	14291.78	13209.58	12865.36	12516.91	11892.09
Step & Column increase	1.50%	1.50%	1.50%	1.50%	1.50%
Property Tax Assessed Value Growth*	6.78%	6.00%	6.00%	6.00%	6.00%
Reductions in FTE due to declining enrollment: Certificated	2	21	16	16	0
Retiree savings/attrition: Certificated	20	20	15	9	5
Retiree savings/attrition: Classified	7	7	7	7	7
Consumer Price Index (supplies & services)	3.03%	1.50%	1.50%	1.50%	1.50%
STRS	19.10%	19.10%	19.10%	19.10%	19.10%
PERS	26.68%	27.70%	28.30%	28.70%	28.70%
COLA**	8.22%	1.00%	1.00%	1.50%	2.50%

*Based on County Assessor's Office Updates

**COLA will not have impact when District is Basic Aid

CUPERTINO EDUCATIONAL ENDOWMENT FOUNDATION (CEEFF) GRANTS

	1985-2023 Cumulative Grants	2023-2024 Grant	Grand Total
SCHOOL SITE			
Instructional Materials/Staff Development	\$ 1,437,624	\$	\$ 1,437,624
Grants for Teacher Initiated Projects	292,000		292,000
School Libraries	192,927		192,927
Arts & Technology Funds	1,658,227		1,658,227
Visual & Performing Arts	2,235,025	87,300	2,322,325
K-3 Classroom Music Funds	1,197,402		1,197,402
Blue Hills STEM Carts	0	4,622	4,622
Whole Child Material	0	18,000	18,000
Middle School Music	75,000	50,000	125,000
Middle School Cooking Materials	0	15,000	15,000
Great Schools Week	44,966		44,966
School Safety Grant	6,800		6,800
School Literacy Books	93,000		93,000
TK Materials (Tinkerboxes)	0	5,000	5,000
Total School Grants	7,232,971	179,922	7,412,893
DISTRICTWIDE			
Arts	253,000		253,000
CUSD 25	248,723		248,723
Disaster Preparedness Training	34,700		34,700
Diversity Staff Development/Literature	30,000		30,000
Guided Learning Center Pilot	180,000		180,000
Instructional Media Support	120,000		120,000
Classroom Books	175,000		175,000
Leadership Training	42,500		42,500
Language Arts Curriculum Development	85,000		85,000
4-5 Music Program	4,591,000		4,591,000
Parent Education	51,000		51,000
Physical Education Support	117,000		117,000
Summer Institutes	451,000		451,000
Science	352,200		352,200
Staff Development	57,000		57,000
RAFT memberships for teachers	9,000		9,000
Technology	496,500		496,500
District Math & Literacy Program	27,000		27,000
Classroom Support	18,000		18,000
Information Literacy Resource Teacher	214,000		214,000
Teacher Workshops in writing	32,000		32,000
Math Initiative	157,621		157,621
Innovator Award	37,000		37,000
Materials for Special Edu	7,000		7,000
Literacy	8,200		8,200
Mandarin Immersion Program	84,002		84,002
Mental Health Training - Speaker	0	2,000	2,000
Miscellaneous	13,000		13,000
STEAM	300,000		300,000
Teachers Computer Monitor for Remote Teaching	46,000		46,000
Total District Grants	\$ 8,237,446	\$ 2,000	\$ 8,239,446
TOTAL ALL GRANTS	\$ 15,470,417	\$ 181,922	\$ 15,652,339

**CUPERTINO UNION SCHOOL DISTRICT
 AUTHORIZED FTE SUMMARY BY OBJECT CODES AND BY FUNDS
 2023-24 1st Interim Budget FTE Report**

Object	Description	2023-24 Prelim Budget FTE	2023-24 First Interim Budget FTE	Difference
Fund 01- General Fund				
01-1110	Regular Teachers	566.467	565.067	(1.400)
01-1170	Classroom Support Teacher	39.800	36.300	(3.500)
01-1180	Home Study Teacher	5.000	1.000	(4.000)
01-1230	Counselors	10.000	11.000	1.000
01-1240	Psychologists	8.450	8.450	-
01-1250	Nurses	3.900	4.900	1.000
01-1310	Superintendent	1.000	1.000	-
01-1320	Assistant Superintendent	2.900	1.900	(1.000)
01-1330	Directors	11.750	10.750	(1.000)
01-1340	Principals	23.000	23.000	-
01-1341	Principal on Special Assignment	0.000	1.000	1.000
01-1350	Assistant Principals	6.000	7.000	1.000
01-1910	Other Certificated Salaries	1.000	0.500	(0.500)
01-1930	Inst. Coaches	7.000	7.000	-
Total 1000s		686.267	678.867	(7.400)
01-2110	Instr'l Assistants - Classroom	17.134	19.19900	2.065
01-2210	School Technology Specialist	0.500	0.50000	-
01-2220	School Media Clerk	8.501	8.51300	0.012
01-2230	Maint & Operations	73.100	73.10000	-
01-2240	Mental Health Therapist	8.000	7.26829	(0.732)
01-2250	Lic Voc. Nurse	10.000	9.00000	(1.000)
01-2270	Transportation - Regular Personnel	33.750	33.75000	-
01-2310	Assistant Superintendent	0.700	0.70000	-
01-2320	Director	3.750	3.75000	-
01-2330	Manager/Coordinator	5.000	5.00000	-
01-2340	Supervisor	0.200	0.20000	-
01-2350	Bond Project Administrator	0.000	0.00000	-
01-2370	Confidential Admin Secretary	4.000	4.00000	-
01-2410	Clerical & Office	92.375	94.75000	2.375
01-2420	Categorical Program Coordinator	2.375	2.12500	(0.250)
01-2910	Noon Aide	19.178	18.61450	(0.564)
01-2930	Comm Eng and Resource	0.625	0.62500	-
Total 2000s		279.188	281.09479	1.907
Total Fund 01		965.455	959.96179	(5.493)

Fund 07 - Special Education

07-1140	Special Education Teachers	56.500	55.500	(1.000)
07-1150	Speech Pathologists	25.500	26.100	0.600
07-1170	Classroom Support Teacher	15.500	17.000	1.500
07-1240	Psychologists	10.550	10.550	-
07-1250	Nurses	1.100	1.100	-
07-1330	Directors	1.500	1.500	-
07-1341	Principal on Special Assignment	2.000	2.000	-
07-1360	Coordinators	5.000	5.000	-
07-1910	Other Certificated	1.000	1.000	-
07-1930	Inst Coach	0.400	0.400	-
Total 1000s		119.050	120.150	1.100
07-2130	Instr'l Assistants - Classroom	192.966	189.530	(3.436)
07-2240	Mental Health Therapist	2.000	1.000	(1.000)
07-2250	Lic Voc. Nurse	1.000	0.000	(1.000)
07-2280	Occupational Therapist	6.250	7.250	1.000
07-2330	Manager	1.000	1.000	-
07-2340	Supervisor	12.000	12.000	-
07-2410	Clerical & Office	5.300	5.800	0.500
07-2990	Other - Classified	2.501	2.501	-
Total 2000s		223.017	219.081	(3.936)
Total Fund 07		342.067	339.231	(2.836)

Fund 08 - Categorical Programs

08-1170	Classroom Support Teacher	4.000	6.000	2.000
08-1180	Home Study Teacher	0.000	0.000	-
08-1250	Nurses	0.000	0.000	-
08-1330	Director	0.000	0.000	-
08-1341	Principal on Special Assign	0.000	0.000	-
08-1360	Manager/Coordinator	1.000	2.000	1.000
08-1930	Instructional Coaches	0.000	0.000	-
Total 1000s		5.000	8.000	3.000
08-2110	Instr'l Assistants - Classroom	42.762	43.76300	1.001
08-2130	Instr'l Assistants	0.375	1.50000	1.125
08-2210	School Technology Specialist	1.938	1.68800	(0.250)
08-2220	School Media Clerk	5.440	5.49000	0.050
08-2230	Maintenance & Operations	33.400	33.40000	-
08-2240	Mental Health Therapist	2.000	4.54471	2.545
08-2250	Lic Voc. Nurse	0.000	2.00000	2.000
08-2270	Transportation	1.500	1.50000	-
08-2310	Assistant Superintendent	0.200	0.20000	-
08-2320	Directors	0.250	0.25000	-
08-2330	Managers	2.000	2.00000	-
08-2340	Supervisors	0.800	0.80000	-
08-2370	Confidential Admin Secy	0.000	0.00000	-
08-2410	Clerical & Office - Personnel	4.500	4.50000	-
08-2420	Categorical Program Coordinator	1.438	1.56300	0.125
08-2930	Engagement & Comm Res Spec	0.625	0.62500	-
Total 2000s		97.228	103.82371	6.596
Total Fund 08		102.228	111.82371	9.596

Fund 09 - Lottery

09-1110	Regular Teachers	0.000	0.000	-
09-1170	Classroom Support Teacher	5.000	0.000	(5.000)
Total 1000s		5.000	0.000	(5.000)
09-2110	Instr'l Assistants - Classroom	4.375	3.500	(0.875)
09-2210	School Technology Specialist	18.375	18.375	-
Total 2000s		22.750	21.875	(0.875)
Total Fund 09		27.750	21.875	(5.875)

Fund 13 - Student Nutrition

13-2230	Food Services - Drivers	4.000	3.5000	(0.500)
13-2260	Food Services - Regular Personnel	26.140	32.5625	6.423
13-2320	Director	1.000	1.0000	-
13-2330	Manager	0.000	1.0000	1.000
13-2340	Supervisor	6.375	6.0000	(0.375)
13-2410	Clerical & Office - Personnel	2.250	2.2500	-
Total 2000s		39.765	46.3125	6.548
Total Fund 13		39.765	46.3125	6.548

Fund 21 - Building Fund

21-2230	Maint & Operations - Personnel	0.500	0.500	-
21-2410	Clerical & Office - Personnel	0.250	0.250	-
Total 2000s		0.750	0.750	-
Total Fund 21		0.750	0.750	-

Fund 24 - General Obligation Bond - 2012

24-2320	Directors	0.000	0.000	-
24-2350	Bond Project Administrator	0.000	0.000	-
24-2410	Clerical & Office - Personnel	0.000	0.000	-
Total 2000s		0.000	0.000	-
Total Fund 24		0.000	0.000	-

Fund 62 - Self-Funded Insurance

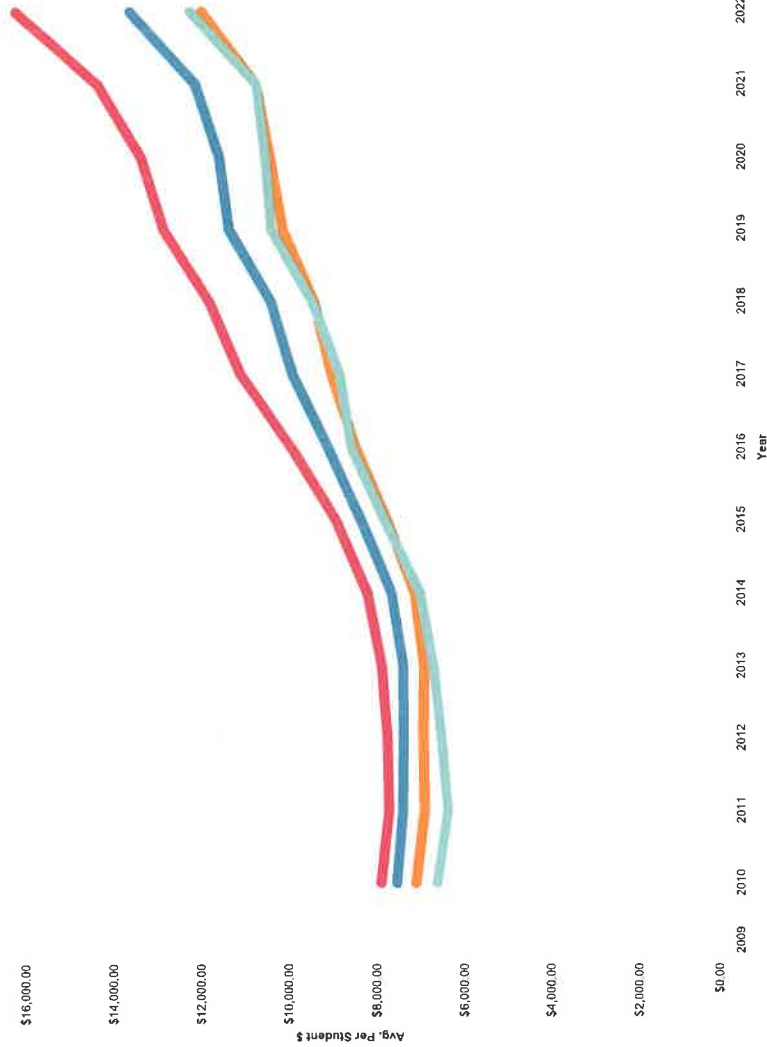
62-1320	Executive Cabinet	0.100	0.100	-
62-1330	Director	0.250	0.250	-
62-2310	Assistant Superintendent	0.100	0.100	-
62-2410	Clerical & Office - Personnel	0.700	0.700	-
Total 2000s		1.150	1.150	-
Total Fund 62		1.150	1.150	-

Fund 63 - Enterprise Fund

63-1330	Director - Certificated	0.500	0.500	-
Total 1000s		0.500	0.500	-
63-2110	Preschool Aide	7.375	10.375	3.000
63-2340	Supervisor	1.000	1.000	-
63-2410	Clerical & Office - Personnel	0.500	0.000	(0.500)
63-2990	Preschool Lead/Teacher	14.000	14.000	-
Total 2000s		22.875	25.375	2.500
Total Fund 63		23.375	25.875	2.500
Total All Funds		1,502.540	1,506.9790	4.439

CEA	753.8670
Unrep	18.6145
CMGT	54.0000
CONF	3.0000
CSEA	463.1850
LMGT	30.0000
SEIU	178.3125
SUPVR	6.0000
TOTAL	1506.9790

Per Student Spending Comparison
 Focus District: Cupertino Union
 Source: California Department of Education Financial Data



Personnel **Expenditures Only** **(Including Benefits)**

Step 1:
 Select Focus District
 Cupertino Union

Step 2:
 Select Focus County
 Focus County
 Santa Clara

Step 3:
 Individually select peer districts, or apply a peer group. Check or uncheck to display County and State averages. Focus District must also be checked in the District list.

Fund Code	Year
<input checked="" type="checkbox"/> 01 General Fund	All
<input checked="" type="checkbox"/> 08 Student Activity Special Revenue	
<input checked="" type="checkbox"/> 09 Charter Schools Special Revenue	
<input checked="" type="checkbox"/> 10 Special Education Pass-Through	
<input checked="" type="checkbox"/> 11 Adult Education Fund	
<input checked="" type="checkbox"/> 12 Child Development Fund	
<input checked="" type="checkbox"/> 13 Cafeteria Special Revenue Fund	
<input checked="" type="checkbox"/> 14 Deferred Maintenance Fund	
<input checked="" type="checkbox"/> 15 Pupil Transportation Equipment	
<input checked="" type="checkbox"/> 16 Forest Reserve Fund	
<input checked="" type="checkbox"/> 17 Special Reserve Fund for Other	
<input checked="" type="checkbox"/> 19 Foundation Special Revenue Fu	
<input checked="" type="checkbox"/> 20 Special Reserve Fund for Poste	

Function Level 1

<input checked="" type="checkbox"/> 1000-1999 Instruction	<input checked="" type="checkbox"/> 1000-7499 Expenditures
<input checked="" type="checkbox"/> 2000-2999 Instruction-Related Servi	<input checked="" type="checkbox"/> 7500-7999 Other Financing Uses
<input checked="" type="checkbox"/> 3000-3999 Pupil Services	
<input checked="" type="checkbox"/> 4000-4999 Ancillary Services	
<input checked="" type="checkbox"/> 5000-5999 Community Services	
<input checked="" type="checkbox"/> 6000-6999 Enterprise	
<input checked="" type="checkbox"/> 7000-7999 General Administration	
<input checked="" type="checkbox"/> 8000-8999 Plant Services	
<input checked="" type="checkbox"/> 9000-9999 Other Outgo	

Function Level 2

<input checked="" type="checkbox"/> 1000-1099 Instruction	<input checked="" type="checkbox"/> 7200-7399 Interagency Transfers
<input checked="" type="checkbox"/> 1100-1999 Special Education Instru	<input checked="" type="checkbox"/> 7300-7399 Transfers of Indirect C
<input checked="" type="checkbox"/> 2100-2199 Instructional Supervision	<input checked="" type="checkbox"/> 7400-7499 Debt Service
<input checked="" type="checkbox"/> 2200-2299 Administrative Unit (AU)	
<input checked="" type="checkbox"/> 2400-2499 Instructional Library, Me	
<input checked="" type="checkbox"/> 2700-2999 School Administration	
<input checked="" type="checkbox"/> 3100-3199 Pupil Services	
<input checked="" type="checkbox"/> 3600-3699 Pupil Transportation	
<input checked="" type="checkbox"/> 3700-3799 Food Services	
<input checked="" type="checkbox"/> 3800-3999 Other Pupil Services	
<input checked="" type="checkbox"/> 4000-4099 Ancillary Services	
<input checked="" type="checkbox"/> 4100-4199 School-Sponsored Coe-	
<input checked="" type="checkbox"/> 4200-4299 School-Sponsored Athlet	
<input checked="" type="checkbox"/> 4900-4999 Other Ancillary Services	
<input checked="" type="checkbox"/> 5000-5099 Community Services	
<input checked="" type="checkbox"/> 5100-5199 Community Recreation	
<input checked="" type="checkbox"/> 5400-5499 Civic Services	
<input checked="" type="checkbox"/> 5900-5999 Other Community Serv	
<input checked="" type="checkbox"/> 6000-6999 Enterprise	

Sub Object

<input checked="" type="checkbox"/> 1000-1999 Certificated Personnel	<input checked="" type="checkbox"/> 1100-1999 Certificated Teachers' Salari
<input checked="" type="checkbox"/> 2000-2999 Classified Personnel S	<input checked="" type="checkbox"/> 1200-2999 Certificated Pupil Support Sa
<input checked="" type="checkbox"/> 3000-3999 Employee Benefits	<input checked="" type="checkbox"/> 1300-3999 Certificated Supervisors' and
<input checked="" type="checkbox"/> 4000-4999 Books and Supplies	<input checked="" type="checkbox"/> 1900-4999 Other Certificated Salaries
<input checked="" type="checkbox"/> 5000-5999 Services and Other Op	<input checked="" type="checkbox"/> 2100-2999 Classified Instructional Salari
<input checked="" type="checkbox"/> 6000-6999 Capital Outlay	<input checked="" type="checkbox"/> 2200-2999 Classified Support Salaries
<input checked="" type="checkbox"/> 7100-7199 Tuition	<input checked="" type="checkbox"/> 2300-2999 Classified Supervisors' and
<input checked="" type="checkbox"/> 7200-7299 Interagency Transfers	<input checked="" type="checkbox"/> 2400-2999 Clerical, Technical, and Offi
<input checked="" type="checkbox"/> 7300-7399 Transfers of Indirect C	<input checked="" type="checkbox"/> 2500-2999 Other Classified Salaries
<input checked="" type="checkbox"/> 7400-7499 Debt Service	<input checked="" type="checkbox"/> 3101-3199 State Teachers' Retirement

Detail Object

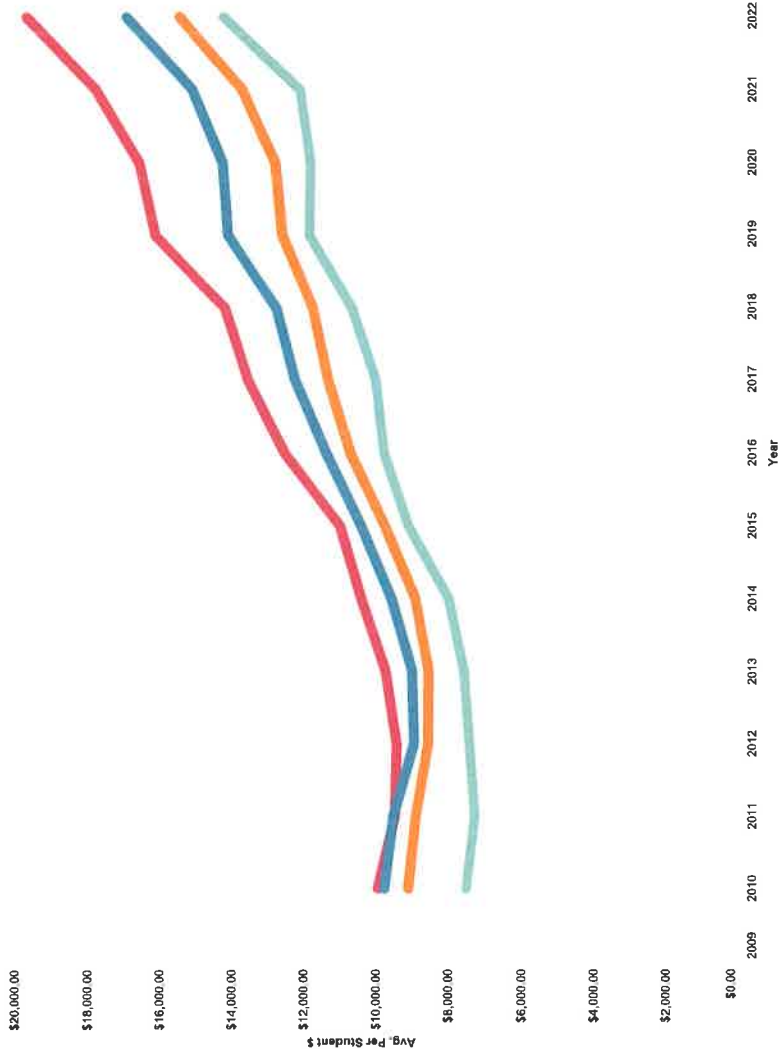
<input checked="" type="checkbox"/> 1100-1999 Certificated Teachers' Salari	
<input checked="" type="checkbox"/> 1200-2999 Certificated Pupil Support Sa	
<input checked="" type="checkbox"/> 1300-3999 Certificated Supervisors' and	
<input checked="" type="checkbox"/> 1900-4999 Other Certificated Salaries	
<input checked="" type="checkbox"/> 2100-2999 Classified Instructional Salari	
<input checked="" type="checkbox"/> 2200-2999 Classified Support Salaries	
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<input checked="" type="checkbox"/> 2400-2999 Clerical, Technical, and Offi	
<input checked="" type="checkbox"/> 2500-2999 Other Classified Salaries	
<input checked="" type="checkbox"/> 3101-3199 State Teachers' Retirement	

Level of Detail

<input checked="" type="checkbox"/> County Average	<input checked="" type="checkbox"/> Focus District
<input checked="" type="checkbox"/> Peer Average	<input checked="" type="checkbox"/> State Average

Focus District = Cupertino
Peer Group = Basic Aid Districts in SCC
 Campbell, Lakeside Joint, Loma Prieta, Los
 Altos, Los Gatos, Mtn View Whisman, Orchard,
 Saratoga, Sunnyvale, Palo Alto, San Jose,
 Santa Clara

Focus District: Cupertino Union
Source: California Department of Education Financial Data



Year	Function	Fund Code	Year All
2001	Select Focus District	01 General Fund	
	Focus District	08 Student Activity Special Revenue	
	Cupertino Union	09 Charter Schools Special Revenue	
		10 Special Education Pass-Through	
		11 Adult Education Fund	
		12 Child Development Fund	
		13 Cafeteria Special Revenue Fund	
		14 Deferred Maintenance Fund	
		15 Pupil Transportation Equipment	
		16 Forest Reserve Fund	
2002	Individually select peer districts, or apply a peer group. Check or uncheck to display County and State averages. Focus District must also be checked in the District list.	17 Special Reserve Fund for Other	
		18 Foundation Special Revenue Fu	
		20 Special Reserve Fund for Public	
		*** Multiple Fund ***	
		Function Level 1	
		2000-1999 Instruction	
		2002-2999 Instruction-Related Servi	
		3000-3999 Pupil Services	
		4000-4999 Ancillary Services	
		5000-5999 Community Services	
2003	Individually select peer districts, or apply a peer group. Check or uncheck to display County and State averages. Focus District must also be checked in the District list.	6000-6999 Enterprise	
		7000-7999 General Administration	
		8000-8999 Plant Services	
		9000-9999 Other Outgo	
		Function Level 2	
		1000-1099 Instruction	
		1100-1199 Special Education Instru	
		2100-2199 Instructional Supervision	
		2200-2299 Administrative Unit (AU)	
		2400-2499 Instructional Library, Me	
2004	Individually select peer districts, or apply a peer group. Check or uncheck to display County and State averages. Focus District must also be checked in the District list.	2490-2499 Other Instructional Reso	
		2700-2999 School Administration	
		3100-3199 Pupil Services	
		3600-3699 Pupil Transportation	
		3700-3799 Food Services	
		3900-3999 Other Pupil Services	
		4000-4099 Ancillary Services	
		4100-4199 School-Sponsored Coc-	
		4200-4299 School-Sponsored Athl	
		4900-4999 Other Ancillary Services	
2005	Individually select peer districts, or apply a peer group. Check or uncheck to display County and State averages. Focus District must also be checked in the District list.	5000-5999 Community Services	
		5100-5199 Community Recreation	
		5400-5499 Civic Services	
		5900-5999 Other Community Servi-	
		6000-6999 Enterprise	
		Level	
		Color	
		F	
		P	
		S	

Focus District = Cupertino
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 Campbell, Lakeside Joint, Loma Prieta, Los Altos, Los Gatos, Mtn View Whisman, Orchard, Saratoga, Sunnyvale, Palo Alto, San Jose, Santa Clara

Total Expenditures

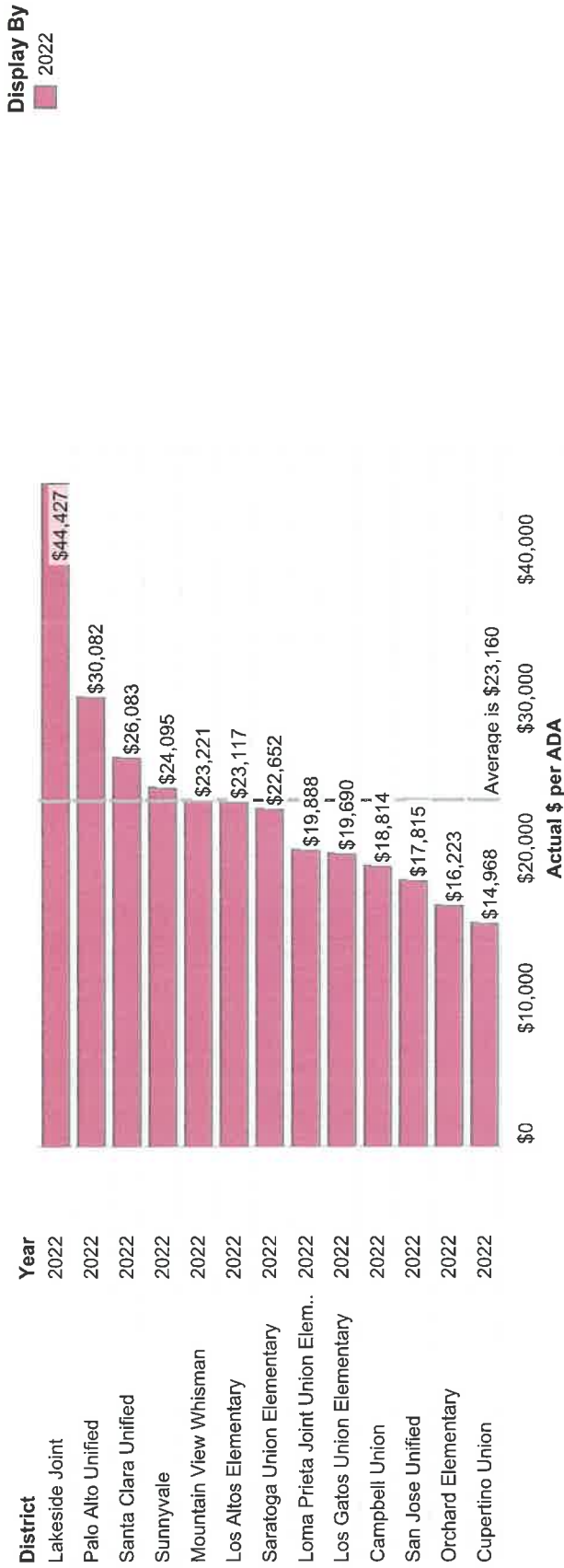
Line Item Revenue Comparison (ADA)

District(s): Campbell Union, Cupertino Union, Lakeside Joint and 10 more

Note: Revenues are from the General Fund Only

Source: California Department of Education Financial Data

Note: "Total Revenue" is all district revenue



G = General Ledger Data; S = Supplemental Data

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	161,924,880.00	161,924,880.00	23,291,588.87	161,293,659.00	(631,221.00)	-0.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,914,015.00	3,914,015.00	715,617.74	3,914,015.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,332,408.00	2,332,408.00	3,292,205.99	2,242,466.00	(89,942.00)	-3.9%
5) TOTAL, REVENUES			168,171,303.00	168,171,303.00	27,299,412.60	167,450,140.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	76,550,380.00	76,550,380.00	23,577,063.15	84,886,668.00	(8,336,288.00)	-10.9%
2) Classified Salaries		2000-2999	19,721,372.00	19,721,372.00	6,469,002.17	21,491,593.00	(1,770,221.00)	-9.0%
3) Employee Benefits		3000-3999	32,792,753.00	32,792,753.00	10,105,602.57	35,949,388.00	(3,156,635.00)	-9.6%
4) Books and Supplies		4000-4999	8,167,583.00	8,167,583.00	3,692,789.62	6,503,484.00	1,664,099.00	20.4%
5) Services and Other Operating Expenditures		5000-5999	8,248,991.00	8,248,991.00	3,620,053.75	10,499,054.00	(2,250,063.00)	-27.3%
6) Capital Outlay		6000-6999	89,908.00	89,908.00	22,731.28	1,565,597.00	(1,475,689.00)	-1,641.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	191,291.00	191,291.00	52,602.37	191,291.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,272,548.00)	(1,272,548.00)	(300,855.97)	(1,707,186.00)	434,638.00	-34.2%
9) TOTAL, EXPENDITURES			144,489,730.00	144,489,730.00	47,238,988.94	159,379,889.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,681,573.00	23,681,573.00	(19,939,576.34)	8,070,251.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	171,280.00	171,280.00	435,108.00	198,524.00	27,244.00	15.9%
b) Transfers Out		7600-7629	0.00	0.00	400,000.00	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	(28,943,427.00)	(28,943,427.00)	(9,646,562.00)	(34,453,701.00)	(5,510,274.00)	19.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,772,147.00)	(28,772,147.00)	(9,611,454.00)	(34,255,177.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,090,574.00)	(5,090,574.00)	(29,551,030.34)	(26,184,926.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	46,566,141.15	33,454,959.00		46,566,141.00	13,111,182.00	39.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,566,141.15	33,454,959.00		46,566,141.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,566,141.15	33,454,959.00		46,566,141.00		
2) Ending Balance, June 30 (E + F1e)			41,475,567.15	28,364,385.00		20,381,215.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	75,000.00	75,000.00		75,000.00		
Stores		9712	84,053.00	84,053.00		84,053.00		
Prepaid Items		9713	208,000.00	208,000.00		208,000.00		
All Others		9719	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	34,414,185.15	21,303,003.00		12,260,107.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,694,329.00	6,694,329.00		7,754,055.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	41,301,124.00	41,301,124.00	14,362,392.00	40,626,303.00	(674,821.00)	-1.6%
Education Protection Account State Aid - Current Year		8012	2,870,830.00	2,870,830.00	770,636.00	2,858,356.00	(12,474.00)	-0.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	386,120.00	386,120.00	0.00	388,000.00	1,880.00	0.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	136,643,946.00	136,643,946.00	0.00	138,178,000.00	1,534,054.00	1.1%
Unsecured Roll Taxes		8042	5,722,860.00	5,722,860.00	6,678,198.77	7,346,000.00	1,623,140.00	28.4%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	1,480,362.10	2,894,000.00	2,894,000.00	New
Education Revenue Augmentation Fund (ERAF)		8045	(25,000,000.00)	(25,000,000.00)	0.00	(30,997,000.00)	(5,997,000.00)	24.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			161,924,880.00	161,924,880.00	23,291,588.87	161,293,659.00	(631,221.00)	-0.4%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			161,924,880.00	161,924,880.00	23,291,588.87	161,293,659.00	(631,221.00)	-0.4%
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		

Description	Resource Codes	Object Codes	Original Budget (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	489,712.00	489,712.00	0.00	489,712.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,201,823.00	2,201,823.00	541,199.74	2,201,823.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
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						

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)
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	1,222,480.00	1,222,480.00	174,418.00	1,222,480.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,914,015.00	3,914,015.00	715,617.74	3,914,015.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	(1,250.00)	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	100,000.00	100,000.00	69,011.48	100,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	356,169.00	356,169.00	826,834.21	356,169.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	1,471,437.83	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,090,000.00	1,090,000.00	423,423.06	1,090,000.00	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	786,239.00	786,239.00	502,749.41	696,297.00	(89,942.00)	-11.4%
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						

Description	Resource Codes	Object Codes	Original Budget (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			2,332,408.00	2,332,408.00	3,292,205.99	2,242,466.00	(89,942.00)	-3.9%
TOTAL, REVENUES			168,171,303.00	168,171,303.00	27,299,412.60	167,450,140.00	(721,163.00)	-0.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	64,697,859.00	64,697,859.00	19,554,237.69	71,746,092.00	(7,048,233.00)	-10.9%
Certificated Pupil Support Salaries		1200	2,603,403.00	2,603,403.00	696,581.43	2,833,170.00	(229,767.00)	-8.8%
Certificated Supervisors' and Administrators' Salaries		1300	8,372,606.00	8,372,606.00	3,052,768.07	9,289,929.00	(917,323.00)	-11.0%
Other Certificated Salaries		1900	876,512.00	876,512.00	273,475.96	1,017,477.00	(140,965.00)	-16.1%
TOTAL, CERTIFICATED SALARIES			76,550,380.00	76,550,380.00	23,577,063.15	84,886,668.00	(8,336,288.00)	-10.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	793,798.00	793,798.00	249,251.93	879,564.00	(85,766.00)	-10.8%
Classified Support Salaries		2200	9,892,275.00	9,892,275.00	3,212,111.30	10,543,709.00	(651,434.00)	-6.6%
Classified Supervisors' and Administrators' Salaries		2300	2,295,322.00	2,295,322.00	792,043.74	2,394,291.00	(98,969.00)	-4.3%
Clerical, Technical and Office Salaries		2400	6,002,640.00	6,002,640.00	2,026,640.39	6,884,074.00	(881,434.00)	-14.7%
Other Classified Salaries		2900	737,337.00	737,337.00	188,954.81	789,955.00	(52,618.00)	-7.1%
TOTAL, CLASSIFIED SALARIES			19,721,372.00	19,721,372.00	6,469,002.17	21,491,593.00	(1,770,221.00)	-9.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	14,230,288.00	14,230,288.00	4,448,884.38	15,816,644.00	(1,586,356.00)	-11.1%
PERS		3201-3202	5,224,494.00	5,224,494.00	1,686,228.57	5,753,310.00	(528,816.00)	-10.1%
OASDI/Medicare/Alternative		3301-3302	2,694,535.00	2,694,535.00	811,959.94	2,927,697.00	(233,162.00)	-8.7%
Health and Welfare Benefits		3401-3402	9,063,076.00	9,063,076.00	2,623,248.83	9,563,397.00	(500,321.00)	-5.5%
Unemployment Insurance		3501-3502	46,234.00	46,234.00	14,434.54	54,444.00	(8,210.00)	-17.8%
Workers' Compensation		3601-3602	1,534,126.00	1,534,126.00	520,846.31	1,833,896.00	(299,770.00)	-19.5%
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			32,792,753.00	32,792,753.00	10,105,602.57	35,949,388.00	(3,156,635.00)	-9.6%
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	25,498.45	147,108.00	(147,108.00)	New
Materials and Supplies		4300	7,689,347.00	7,689,347.00	3,100,613.49	5,531,844.00	2,157,503.00	28.1%
Noncapitalized Equipment		4400	478,236.00	478,236.00	568,677.68	824,532.00	(346,296.00)	-72.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,167,583.00	8,167,583.00	3,692,789.62	6,503,484.00	1,664,099.00	20.4%
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
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)
Travel and Conferences		5200	123,064.00	123,064.00	36,983.82	179,622.00	(56,558.00)	-46.0%
Dues and Memberships		5300	102,991.00	102,991.00	90,915.59	103,210.00	(219.00)	-0.2%
Insurance		5400-5450	0.00	0.00	1,268,737.95	1,277,208.00	(1,277,208.00)	New
Operations and Housekeeping Services		5500	4,887,008.00	4,887,008.00	1,291,681.54	5,178,208.00	(291,200.00)	-6.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	848,488.00	848,488.00	495,964.42	947,458.00	(98,970.00)	-11.7%
Transfers of Direct Costs		5710	0.00	0.00	(3,903.72)	(88,306.00)	88,306.00	New
Transfers of Direct Costs - Interfund		5750	(7,500.00)	(7,500.00)	0.00	(7,500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,041,481.00	2,041,481.00	372,180.52	2,634,019.00	(592,538.00)	-29.0%
Communications		5900	253,459.00	253,459.00	67,493.63	275,135.00	(21,676.00)	-8.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,248,991.00	8,248,991.00	3,620,053.75	10,499,054.00	(2,250,063.00)	-27.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	21,108.00	21,108.00	0.00	1,482,744.00	(1,461,636.00)	-6,924.6%
Buildings and Improvements of Buildings		6200	59,800.00	59,800.00	1,122.90	59,364.00	436.00	0.7%
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	5,325.00	5,326.00	(5,326.00)	New
Equipment Replacement		6500	9,000.00	9,000.00	16,283.38	18,163.00	(9,163.00)	-101.8%
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			89,908.00	89,908.00	22,731.28	1,565,597.00	(1,475,689.00)	-1,641.3%
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	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	191,291.00	191,291.00	52,602.37	191,291.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			191,291.00	191,291.00	52,602.37	191,291.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,072,548.00)	(1,072,548.00)	(226,353.89)	(1,433,132.00)	360,584.00	-33.6%
Transfers of Indirect Costs - Interfund		7350	(200,000.00)	(200,000.00)	(74,502.08)	(274,054.00)	74,054.00	-37.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,272,548.00)	(1,272,548.00)	(300,855.97)	(1,707,186.00)	434,638.00	-34.2%
TOTAL, EXPENDITURES			144,489,730.00	144,489,730.00	47,238,988.94	159,379,889.00	(14,890,159.00)	-10.3%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	171,280.00	171,280.00	435,108.00	198,524.00	27,244.00	15.9%
(a) TOTAL, INTERFUND TRANSFERS IN			171,280.00	171,280.00	435,108.00	198,524.00	27,244.00	15.9%
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	400,000.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	400,000.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
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	(28,943,427.00)	(28,943,427.00)	(9,646,562.00)	(34,453,701.00)	(5,510,274.00)	19.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(28,943,427.00)	(28,943,427.00)	(9,646,562.00)	(34,453,701.00)	(5,510,274.00)	19.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(28,772,147.00)	(28,772,147.00)	(9,611,454.00)	(34,255,177.00)	(5,483,030.00)	19.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	10,075,864.00	10,075,864.00	0.00	9,630,775.00	(445,089.00)	-4.4%
2) Federal Revenue		8100-8299	7,460,244.00	7,460,244.00	1,805,695.43	7,262,865.00	(197,379.00)	-2.6%
3) Other State Revenue		8300-8599	16,331,462.00	16,331,462.00	7,103,212.88	22,394,232.00	6,062,770.00	37.1%
4) Other Local Revenue		8600-8799	4,991,377.00	4,991,377.00	3,086,396.86	6,554,211.00	1,562,834.00	31.3%
5) TOTAL, REVENUES			38,858,947.00	38,858,947.00	11,995,305.17	45,842,083.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	14,511,746.00	14,511,746.00	4,280,929.29	16,913,529.00	(2,401,783.00)	-16.6%
2) Classified Salaries		2000-2999	20,172,965.00	20,172,965.00	5,795,015.37	20,558,833.00	(385,868.00)	-1.9%
3) Employee Benefits		3000-3999	21,689,446.00	21,689,446.00	3,710,630.37	22,371,067.00	(681,621.00)	-3.1%
4) Books and Supplies		4000-4999	7,073,190.00	7,073,190.00	3,409,322.68	12,854,549.00	(5,781,359.00)	-81.7%
5) Services and Other Operating Expenditures		5000-5999	12,727,820.00	12,727,820.00	2,195,814.12	23,442,599.00	(10,714,779.00)	-84.2%
6) Capital Outlay		6000-6999	1,406,855.00	1,406,855.00	97,316.72	1,514,888.00	(108,033.00)	-7.7%
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	1,072,548.00	1,072,548.00	226,353.89	1,433,132.00	(360,584.00)	-33.6%
9) TOTAL, EXPENDITURES			78,654,570.00	78,654,570.00	19,715,382.44	99,088,597.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(39,795,623.00)	(39,795,623.00)	(7,720,077.27)	(53,246,514.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	5,573,420.00	5,573,420.00	441,104.00	6,007,073.00	433,653.00	7.8%
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	28,943,427.00	28,943,427.00	9,646,562.00	34,453,701.00	5,510,274.00	19.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			34,516,847.00	34,516,847.00	10,087,666.00	40,460,774.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,278,776.00)	(5,278,776.00)	2,367,588.73	(12,785,740.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24,898,109.70	21,208,571.00		24,898,110.00	3,689,539.00	17.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,898,109.70	21,208,571.00		24,898,110.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,898,109.70	21,208,571.00		24,898,110.00		
2) Ending Balance, June 30 (E + F1e)			19,619,333.70	15,929,795.00		12,112,370.00		
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	20,062,739.68	15,929,795.00		12,112,371.00		
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	(443,405.98)	0.00		(1.00)		
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	10,075,864.00	10,075,864.00	0.00	9,630,775.00	(445,089.00)	-4.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			10,075,864.00	10,075,864.00	0.00	9,630,775.00	(445,089.00)	-4.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,674,816.00	2,674,816.00	81,494.00	2,688,013.00	13,197.00	0.5%
Special Education Discretionary Grants		8182	934,974.00	934,974.00	0.00	935,202.00	228.00	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)
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	517,181.00	517,181.00	78,228.55	531,181.00	14,000.00	2.7%
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	380,828.00	380,828.00	100,555.00	374,314.00	(6,514.00)	-1.7%
Title III, Part A, Immigrant Student Program	4201	8290	198,896.00	198,896.00	177,627.00	222,655.00	23,759.00	11.9%
Title III, Part A, English Learner Program	4203	8290	806,030.00	806,030.00	103,878.09	810,302.00	4,272.00	0.5%
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	28,669.00	28,669.00	4,065.69	29,457.00	788.00	2.7%
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	1,918,850.00	1,918,850.00	1,259,847.10	1,671,741.00	(247,109.00)	-12.9%
TOTAL, FEDERAL REVENUE			7,460,244.00	7,460,244.00	1,805,695.43	7,262,865.00	(197,379.00)	-2.6%
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	1,516,855.00	1,516,855.00	0.00	0.00	(1,516,855.00)	-100.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	867,710.00	867,710.00	17,632.91	867,710.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	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)
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	13,946,897.00	13,946,897.00	7,085,579.97	21,526,522.00	7,579,625.00	54.3%
TOTAL, OTHER STATE REVENUE			16,331,462.00	16,331,462.00	7,103,212.88	22,394,232.00	6,062,770.00	37.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	761,985.69	706,448.00	706,448.00	New
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,808,734.00	4,808,734.00	2,260,305.18	5,654,438.00	845,704.00	17.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	182,643.00	182,643.00	64,105.99	193,325.00	10,682.00	5.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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			4,991,377.00	4,991,377.00	3,086,396.86	6,554,211.00	1,562,834.00	31.3%
TOTAL, REVENUES			38,858,947.00	38,858,947.00	11,995,305.17	45,842,083.00	6,983,136.00	18.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	11,508,880.00	11,508,880.00	3,212,432.97	13,440,646.00	(1,931,766.00)	-16.8%
Certificated Pupil Support Salaries		1200	1,463,970.00	1,463,970.00	389,695.26	1,425,481.00	38,489.00	2.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,278,843.00	1,278,843.00	590,114.95	1,757,932.00	(479,089.00)	-37.5%
Other Certificated Salaries		1900	260,053.00	260,053.00	88,686.11	289,470.00	(29,417.00)	-11.3%
TOTAL, CERTIFICATED SALARIES			14,511,746.00	14,511,746.00	4,280,929.29	16,913,529.00	(2,401,783.00)	-16.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,883,243.00	11,883,243.00	3,364,493.78	12,293,380.00	(410,137.00)	-3.5%
Classified Support Salaries		2200	4,647,795.00	4,647,795.00	1,446,168.14	4,852,790.00	(204,995.00)	-4.4%
Classified Supervisors' and Administrators' Salaries		2300	1,976,005.00	1,976,005.00	586,895.62	1,803,819.00	172,186.00	8.7%
Clerical, Technical and Office Salaries		2400	812,817.00	812,817.00	291,611.90	975,818.00	(163,001.00)	-20.1%
Other Classified Salaries		2900	853,105.00	853,105.00	105,845.93	633,026.00	220,079.00	25.8%
TOTAL, CLASSIFIED SALARIES			20,172,965.00	20,172,965.00	5,795,015.37	20,558,833.00	(385,868.00)	-1.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	10,944,245.00	10,944,245.00	778,742.04	11,609,545.00	(665,300.00)	-6.1%
PERS		3201-3202	5,064,823.00	5,064,823.00	1,492,100.43	5,231,328.00	(166,505.00)	-3.3%
OASDI/Medicare/Alternative		3301-3302	1,768,111.00	1,768,111.00	489,759.57	1,909,914.00	(141,803.00)	-8.0%
Health and Welfare Benefits		3401-3402	3,348,390.00	3,348,390.00	770,546.76	2,929,570.00	418,820.00	12.5%
Unemployment Insurance		3501-3502	16,615.00	16,615.00	4,832.32	24,910.00	(8,295.00)	-49.9%
Workers' Compensation		3601-3602	547,262.00	547,262.00	174,649.25	665,800.00	(118,538.00)	-21.7%
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			21,689,446.00	21,689,446.00	3,710,630.37	22,371,067.00	(681,621.00)	-3.1%
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	114,936.30	343,133.00	(343,133.00)	New
Materials and Supplies		4300	7,041,536.00	7,041,536.00	3,205,449.50	12,265,539.00	(5,224,003.00)	-74.2%
Noncapitalized Equipment		4400	31,654.00	31,654.00	88,936.88	245,877.00	(214,223.00)	-676.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,073,190.00	7,073,190.00	3,409,322.68	12,854,549.00	(5,781,359.00)	-81.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,163,459.00	2,163,459.00	230,858.18	2,738,670.00	(575,211.00)	-26.6%

Description	Resource Codes	Object Codes	Original Budget (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	603,209.00	603,209.00	46,121.43	436,243.00	166,966.00	27.7%
Dues and Memberships		5300	0.00	0.00	14,550.00	14,550.00	(14,550.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	100,000.00	100,000.00	21,867.67	100,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	396,303.00	396,303.00	44,421.00	452,233.00	(55,930.00)	-14.1%
Transfers of Direct Costs		5710	0.00	0.00	3,903.72	88,306.00	(88,306.00)	New
Transfers of Direct Costs - Interfund		5750	0.00	0.00	12,713.38	12,714.00	(12,714.00)	New
Professional/Consulting Services and Operating Expenditures		5800	8,631,466.00	8,631,466.00	1,495,849.19	18,766,268.00	(10,134,802.00)	-117.4%
Communications		5900	833,383.00	833,383.00	325,529.55	833,615.00	(232.00)	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,727,820.00	12,727,820.00	2,195,814.12	23,442,599.00	(10,714,779.00)	-84.2%
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	25,000.00	25,000.00	47,177.05	73,972.00	(48,972.00)	-195.9%
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	1,095,721.00	1,095,721.00	32,737.50	1,128,730.00	(33,009.00)	-3.0%
Equipment Replacement		6500	286,134.00	286,134.00	17,402.17	312,186.00	(26,052.00)	-9.1%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,406,855.00	1,406,855.00	97,316.72	1,514,888.00	(108,033.00)	-7.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	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	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)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,072,548.00	1,072,548.00	226,353.89	1,433,132.00	(360,584.00)	-33.6%
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			1,072,548.00	1,072,548.00	226,353.89	1,433,132.00	(360,584.00)	-33.6%
TOTAL, EXPENDITURES			78,654,570.00	78,654,570.00	19,715,382.44	99,088,597.00	(20,434,027.00)	-26.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	5,573,420.00	5,573,420.00	441,104.00	6,007,073.00	433,653.00	7.8%
(a) TOTAL, INTERFUND TRANSFERS IN			5,573,420.00	5,573,420.00	441,104.00	6,007,073.00	433,653.00	7.8%
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	28,943,427.00	28,943,427.00	9,646,562.00	34,453,701.00	5,510,274.00	19.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			28,943,427.00	28,943,427.00	9,646,562.00	34,453,701.00	5,510,274.00	19.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			34,516,847.00	34,516,847.00	10,087,666.00	40,460,774.00	(5,943,927.00)	-17.2%

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	172,000,744.00	172,000,744.00	23,291,588.87	170,924,434.00	(1,076,310.00)	-0.6%
2) Federal Revenue		8100-8299	7,460,244.00	7,460,244.00	1,805,695.43	7,262,865.00	(197,379.00)	-2.6%
3) Other State Revenue		8300-8599	20,245,477.00	20,245,477.00	7,818,830.62	26,308,247.00	6,062,770.00	29.9%
4) Other Local Revenue		8600-8799	7,323,785.00	7,323,785.00	6,378,602.85	8,796,677.00	1,472,892.00	20.1%
5) TOTAL, REVENUES			207,030,250.00	207,030,250.00	39,294,717.77	213,292,223.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	91,062,126.00	91,062,126.00	27,857,992.44	101,800,197.00	(10,738,071.00)	-11.8%
2) Classified Salaries		2000-2999	39,894,337.00	39,894,337.00	12,264,017.54	42,050,426.00	(2,156,089.00)	-5.4%
3) Employee Benefits		3000-3999	54,482,199.00	54,482,199.00	13,816,232.94	58,320,455.00	(3,838,256.00)	-7.0%
4) Books and Supplies		4000-4999	15,240,773.00	15,240,773.00	7,102,112.30	19,358,033.00	(4,117,260.00)	-27.0%
5) Services and Other Operating Expenditures		5000-5999	20,976,811.00	20,976,811.00	5,815,867.87	33,941,653.00	(12,964,842.00)	-61.8%
6) Capital Outlay		6000-6999	1,496,763.00	1,496,763.00	120,048.00	3,080,485.00	(1,583,722.00)	-105.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	191,291.00	191,291.00	52,602.37	191,291.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(200,000.00)	(200,000.00)	(74,502.08)	(274,054.00)	74,054.00	-37.0%
9) TOTAL, EXPENDITURES			223,144,300.00	223,144,300.00	66,954,371.38	258,468,486.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,114,050.00)	(16,114,050.00)	(27,659,653.61)	(45,176,263.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	5,744,700.00	5,744,700.00	876,212.00	6,205,597.00	460,897.00	8.0%
b) Transfers Out		7600-7629	0.00	0.00	400,000.00	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			5,744,700.00	5,744,700.00	476,212.00	6,205,597.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,369,350.00)	(10,369,350.00)	(27,183,441.61)	(38,970,666.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	71,464,250.85	54,663,530.00		71,464,251.00	16,800,721.00	30.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,464,250.85	54,663,530.00		71,464,251.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,464,250.85	54,663,530.00		71,464,251.00		
2) Ending Balance, June 30 (E + F1e)			61,094,900.85	44,294,180.00		32,493,585.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	75,000.00	75,000.00		75,000.00		
Stores		9712	84,053.00	84,053.00		84,053.00		
Prepaid Items		9713	208,000.00	208,000.00		208,000.00		
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	20,062,739.68	15,929,795.00		12,112,371.00		
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	34,414,185.15	21,303,003.00		12,260,107.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,694,329.00	6,694,329.00		7,754,055.00		
Unassigned/Unappropriated Amount		9790	(443,405.98)	0.00		(1.00)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	41,301,124.00	41,301,124.00	14,362,392.00	40,626,303.00	(674,821.00)	-1.6%
Education Protection Account State Aid - Current Year		8012	2,870,830.00	2,870,830.00	770,636.00	2,858,356.00	(12,474.00)	-0.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	386,120.00	386,120.00	0.00	388,000.00	1,880.00	0.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	136,643,946.00	136,643,946.00	0.00	138,178,000.00	1,534,054.00	1.1%
Unsecured Roll Taxes		8042	5,722,860.00	5,722,860.00	6,678,198.77	7,346,000.00	1,623,140.00	28.4%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	1,480,362.10	2,894,000.00	2,894,000.00	New
Education Revenue Augmentation Fund (ERAF)		8045	(25,000,000.00)	(25,000,000.00)	0.00	(30,997,000.00)	(5,997,000.00)	24.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			161,924,880.00	161,924,880.00	23,291,588.87	161,293,659.00	(631,221.00)	-0.4%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	10,075,864.00	10,075,864.00	0.00	9,630,775.00	(445,089.00)	-4.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			172,000,744.00	172,000,744.00	23,291,588.87	170,924,434.00	(1,076,310.00)	-0.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,674,816.00	2,674,816.00	81,494.00	2,688,013.00	13,197.00	0.5%
Special Education Discretionary Grants		8182	934,974.00	934,974.00	0.00	935,202.00	228.00	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)
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	517,181.00	517,181.00	78,228.55	531,181.00	14,000.00	2.7%
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	380,828.00	380,828.00	100,555.00	374,314.00	(6,514.00)	-1.7%
Title III, Part A, Immigrant Student Program	4201	8290	198,896.00	198,896.00	177,627.00	222,655.00	23,759.00	11.9%
Title III, Part A, English Learner Program	4203	8290	806,030.00	806,030.00	103,878.09	810,302.00	4,272.00	0.5%
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	28,669.00	28,669.00	4,065.69	29,457.00	788.00	2.7%
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	1,918,850.00	1,918,850.00	1,259,847.10	1,671,741.00	(247,109.00)	-12.9%
TOTAL, FEDERAL REVENUE			7,460,244.00	7,460,244.00	1,805,695.43	7,262,865.00	(197,379.00)	-2.6%
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	1,516,855.00	1,516,855.00	0.00	0.00	(1,516,855.00)	-100.0%
Mandated Costs Reimbursements		8550	489,712.00	489,712.00	0.00	489,712.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,069,533.00	3,069,533.00	558,832.65	3,069,533.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	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)
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	15,169,377.00	15,169,377.00	7,259,997.97	22,749,002.00	7,579,625.00	50.0%
TOTAL, OTHER STATE REVENUE			20,245,477.00	20,245,477.00	7,818,830.62	26,308,247.00	6,062,770.00	29.9%
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	(1,250.00)	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	100,000.00	100,000.00	69,011.48	100,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	356,169.00	356,169.00	826,834.21	356,169.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	2,233,423.52	706,448.00	706,448.00	New
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,090,000.00	1,090,000.00	423,423.06	1,090,000.00	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	5,594,973.00	5,594,973.00	2,763,054.59	6,350,735.00	755,762.00	13.5%
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	182,643.00	182,643.00	64,105.99	193,325.00	10,682.00	5.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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			7,323,785.00	7,323,785.00	6,378,602.85	8,796,677.00	1,472,892.00	20.1%
TOTAL, REVENUES			207,030,250.00	207,030,250.00	39,294,717.77	213,292,223.00	6,261,973.00	3.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	76,206,739.00	76,206,739.00	22,766,670.66	85,186,738.00	(8,979,999.00)	-11.8%
Certificated Pupil Support Salaries		1200	4,067,373.00	4,067,373.00	1,086,276.69	4,258,651.00	(191,278.00)	-4.7%
Certificated Supervisors' and Administrators' Salaries		1300	9,651,449.00	9,651,449.00	3,642,883.02	11,047,861.00	(1,396,412.00)	-14.5%
Other Certificated Salaries		1900	1,136,565.00	1,136,565.00	362,162.07	1,306,947.00	(170,382.00)	-15.0%
TOTAL, CERTIFICATED SALARIES			91,062,126.00	91,062,126.00	27,857,992.44	101,800,197.00	(10,738,071.00)	-11.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	12,677,041.00	12,677,041.00	3,613,745.71	13,172,944.00	(495,903.00)	-3.9%
Classified Support Salaries		2200	14,540,070.00	14,540,070.00	4,658,279.44	15,396,499.00	(856,429.00)	-5.9%
Classified Supervisors' and Administrators' Salaries		2300	4,271,327.00	4,271,327.00	1,378,939.36	4,198,110.00	73,217.00	1.7%
Clerical, Technical and Office Salaries		2400	6,815,457.00	6,815,457.00	2,318,252.29	7,859,892.00	(1,044,435.00)	-15.3%
Other Classified Salaries		2900	1,590,442.00	1,590,442.00	294,800.74	1,422,981.00	167,461.00	10.5%
TOTAL, CLASSIFIED SALARIES			39,894,337.00	39,894,337.00	12,264,017.54	42,050,426.00	(2,156,089.00)	-5.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	25,174,533.00	25,174,533.00	5,227,626.42	27,426,189.00	(2,251,656.00)	-8.9%
PERS		3201-3202	10,289,317.00	10,289,317.00	3,178,329.00	10,984,638.00	(695,321.00)	-6.8%
OASDI/Medicare/Alternative		3301-3302	4,462,646.00	4,462,646.00	1,301,719.51	4,837,611.00	(374,965.00)	-8.4%
Health and Welfare Benefits		3401-3402	12,411,466.00	12,411,466.00	3,393,795.59	12,492,967.00	(81,501.00)	-0.7%
Unemployment Insurance		3501-3502	62,849.00	62,849.00	19,266.86	79,354.00	(16,505.00)	-26.3%
Workers' Compensation		3601-3602	2,081,388.00	2,081,388.00	695,495.56	2,499,696.00	(418,308.00)	-20.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			54,482,199.00	54,482,199.00	13,816,232.94	58,320,455.00	(3,838,256.00)	-7.0%
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	140,434.75	490,241.00	(490,241.00)	New
Materials and Supplies		4300	14,730,883.00	14,730,883.00	6,306,062.99	17,797,383.00	(3,066,500.00)	-20.8%
Noncapitalized Equipment		4400	509,890.00	509,890.00	655,614.56	1,070,409.00	(560,519.00)	-109.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			15,240,773.00	15,240,773.00	7,102,112.30	19,358,033.00	(4,117,260.00)	-27.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,163,459.00	2,163,459.00	230,858.18	2,738,670.00	(575,211.00)	-26.6%

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)
Travel and Conferences		5200	726,273.00	726,273.00	83,105.25	615,865.00	110,408.00	15.2%
Dues and Memberships		5300	102,991.00	102,991.00	105,465.59	117,760.00	(14,769.00)	-14.3%
Insurance		5400-5450	0.00	0.00	1,268,737.95	1,277,208.00	(1,277,208.00)	New
Operations and Housekeeping Services		5500	4,987,008.00	4,987,008.00	1,313,549.21	5,278,208.00	(291,200.00)	-5.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,244,791.00	1,244,791.00	540,385.42	1,399,691.00	(154,900.00)	-12.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(7,500.00)	(7,500.00)	12,713.38	5,214.00	(12,714.00)	169.5%
Professional/Consulting Services and Operating Expenditures		5800	10,672,947.00	10,672,947.00	1,868,029.71	21,400,287.00	(10,727,340.00)	-100.5%
Communications		5900	1,086,842.00	1,086,842.00	393,023.18	1,108,750.00	(21,908.00)	-2.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,976,811.00	20,976,811.00	5,815,867.87	33,941,653.00	(12,964,842.00)	-61.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	21,108.00	21,108.00	0.00	1,482,744.00	(1,461,636.00)	-6,924.6%
Buildings and Improvements of Buildings		6200	84,800.00	84,800.00	48,299.95	133,336.00	(48,536.00)	-57.2%
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	1,095,721.00	1,095,721.00	38,062.50	1,134,056.00	(38,335.00)	-3.5%
Equipment Replacement		6500	295,134.00	295,134.00	33,685.55	330,349.00	(35,215.00)	-11.9%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,496,763.00	1,496,763.00	120,048.00	3,080,485.00	(1,583,722.00)	-105.8%
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	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	191,291.00	191,291.00	52,602.37	191,291.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			191,291.00	191,291.00	52,602.37	191,291.00	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	(200,000.00)	(200,000.00)	(74,502.08)	(274,054.00)	74,054.00	-37.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(200,000.00)	(200,000.00)	(74,502.08)	(274,054.00)	74,054.00	-37.0%
TOTAL, EXPENDITURES			223,144,300.00	223,144,300.00	66,954,371.38	258,468,486.00	(35,324,186.00)	-15.8%
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	5,744,700.00	5,744,700.00	876,212.00	6,205,597.00	460,897.00	8.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,744,700.00	5,744,700.00	876,212.00	6,205,597.00	460,897.00	8.0%
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	400,000.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	400,000.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
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)			5,744,700.00	5,744,700.00	476,212.00	6,205,597.00	(460,897.00)	-8.0%

Resource	Description	2023-24 Projected Totals
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	43,086.00
6266	Educator Effectiveness, FY 2021-22	1,652,612.00
6331	CA Community Schools Partnership Act - Planning Grant	87,784.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	5,752,790.00
7311	Classified School Employee Professional Development Block Grant	72,478.00
7435	Learning Recovery Emergency Block Grant	4,503,621.00
Total, Restricted Balance		12,112,371.00

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	1,100,000.00	1,100,000.00	888,443.86	1,715,193.00	615,193.00	55.9%
3) Other State Revenue		8300-8599	6,000,000.00	6,000,000.00	2,284,531.88	6,202,783.00	202,783.00	3.4%
4) Other Local Revenue		8600-8799	36,000.00	36,000.00	151,374.45	61,000.00	25,000.00	69.4%
5) TOTAL, REVENUES			7,136,000.00	7,136,000.00	3,324,350.19	7,978,976.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,349,126.00	2,349,126.00	837,656.51	3,052,398.00	(703,272.00)	-29.9%
3) Employee Benefits		3000-3999	970,875.00	970,875.00	341,418.81	1,236,905.00	(266,030.00)	-27.4%
4) Books and Supplies		4000-4999	3,320,000.00	3,320,000.00	841,151.86	4,105,693.00	(785,693.00)	-23.7%
5) Services and Other Operating Expenditures		5000-5999	348,700.00	348,700.00	123,449.91	501,287.00	(152,587.00)	-43.8%
6) Capital Outlay		6000-6999	270,000.00	270,000.00	186,295.88	370,000.00	(100,000.00)	-37.0%
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	200,000.00	200,000.00	74,502.08	274,054.00	(74,054.00)	-37.0%
9) TOTAL, EXPENDITURES			7,458,701.00	7,458,701.00	2,404,475.05	9,540,337.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(322,701.00)	(322,701.00)	919,875.14	(1,561,361.00)		
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)			(322,701.00)	(322,701.00)	919,875.14	(1,561,361.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,514,037.14	3,952,675.00		5,514,037.00	1,561,362.00	39.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,514,037.14	3,952,675.00		5,514,037.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,514,037.14	3,952,675.00		5,514,037.00		
2) Ending Balance, June 30 (E + F1e)			5,191,336.14	3,629,974.00		3,952,676.00		
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	5,191,336.14	3,629,974.00		3,952,676.00		
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	1,100,000.00	1,100,000.00	888,443.86	1,715,193.00	615,193.00	55.9%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,100,000.00	1,100,000.00	888,443.86	1,715,193.00	615,193.00	55.9%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	6,000,000.00	6,000,000.00	2,284,531.88	6,202,783.00	202,783.00	3.4%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,000,000.00	6,000,000.00	2,284,531.88	6,202,783.00	202,783.00	3.4%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	10,000.00	10,000.00	3,601.01	10,000.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	31,224.09	50,000.00	25,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	114,522.91	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	1,000.00	1,000.00	2,026.44	1,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			36,000.00	36,000.00	151,374.45	61,000.00	25,000.00	69.4%
TOTAL, REVENUES			7,136,000.00	7,136,000.00	3,324,350.19	7,978,976.00		
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	1,517,285.00	1,517,285.00	520,240.93	2,010,115.00	(492,830.00)	-32.5%
Classified Supervisors' and Administrators' Salaries		2300	651,318.00	651,318.00	254,086.00	837,514.00	(186,196.00)	-28.6%
Clerical, Technical and Office Salaries		2400	180,523.00	180,523.00	63,329.58	204,769.00	(24,246.00)	-13.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,349,126.00	2,349,126.00	837,656.51	3,052,398.00	(703,272.00)	-29.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	570,108.00	570,108.00	216,609.73	781,579.00	(211,471.00)	-37.1%
OASDI/Medicare/Alternative		3301-3302	170,385.00	170,385.00	60,661.26	222,578.00	(52,193.00)	-30.6%
Health and Welfare Benefits		3401-3402	191,830.00	191,830.00	49,228.99	178,051.00	13,779.00	7.2%

Description	Resource Codes	Object Codes	Original Budget (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	1,107.00	1,107.00	404.67	1,945.00	(838.00)	-75.7%
Workers' Compensation		3601-3602	37,445.00	37,445.00	14,514.16	52,752.00	(15,307.00)	-40.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			970,875.00	970,875.00	341,418.81	1,236,905.00	(266,030.00)	-27.4%
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	435,000.00	435,000.00	128,081.24	550,500.00	(115,500.00)	-26.6%
Noncapitalized Equipment		4400	50,000.00	50,000.00	41,766.60	75,000.00	(25,000.00)	-50.0%
Food		4700	2,835,000.00	2,835,000.00	671,304.02	3,480,193.00	(645,193.00)	-22.8%
TOTAL, BOOKS AND SUPPLIES			3,320,000.00	3,320,000.00	841,151.86	4,105,693.00	(785,693.00)	-23.7%
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	8,000.00	8,000.00	17,361.48	30,000.00	(22,000.00)	-275.0%
Dues and Memberships		5300	2,000.00	2,000.00	1,338.83	2,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,500.00	12,500.00	426.00	12,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	131,000.00	131,000.00	53,690.43	159,300.00	(28,300.00)	-21.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,000.00	6,000.00	(12,713.38)	(6,713.00)	12,713.00	211.9%
Professional/Consulting Services and								
Operating Expenditures		5800	188,200.00	188,200.00	63,236.99	303,200.00	(115,000.00)	-61.1%
Communications		5900	1,000.00	1,000.00	109.56	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			348,700.00	348,700.00	123,449.91	501,287.00	(152,587.00)	-43.8%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	120,000.00	120,000.00	164,705.46	220,000.00	(100,000.00)	-83.3%
Equipment Replacement		6500	150,000.00	150,000.00	21,590.42	150,000.00	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			270,000.00	270,000.00	186,295.88	370,000.00	(100,000.00)	-37.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	200,000.00	200,000.00	74,502.08	274,054.00	(74,054.00)	-37.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			200,000.00	200,000.00	74,502.08	274,054.00	(74,054.00)	-37.0%
TOTAL, EXPENDITURES			7,458,701.00	7,458,701.00	2,404,475.05	9,540,337.00		
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)	3,749,893.00
7033	Child Nutrition: School Food Best Practices Apportionment	202,783.00
Total, Restricted Balance		3,952,676.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,334,535.00	6,334,535.00	2,297,884.08	6,513,578.00	179,043.00	2.8%
5) TOTAL, REVENUES			6,334,535.00	6,334,535.00	2,297,884.08	6,513,578.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	64,263.00	64,263.00	26,302.75	69,404.00	(5,141.00)	-8.0%
3) Employee Benefits		3000-3999	32,591.00	32,591.00	11,555.22	33,334.00	(743.00)	-2.3%
4) Books and Supplies		4000-4999	140,500.00	140,500.00	12,588.81	118,260.00	22,240.00	15.8%
5) Services and Other Operating Expenditures		5000-5999	523,761.00	523,761.00	278,191.90	690,082.00	(166,321.00)	-31.8%
6) Capital Outlay		6000-6999	0.00	0.00	170,239.50	230,319.00	(230,319.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			761,115.00	761,115.00	498,878.18	1,141,399.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,573,420.00	5,573,420.00	1,799,005.90	5,372,179.00		
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	5,573,420.00	5,573,420.00	441,104.00	6,007,073.00	(433,653.00)	-7.8%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,573,420.00)	(5,573,420.00)	(441,104.00)	(6,007,073.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1,357,901.90	(634,894.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,369,840.94	3,431,980.00		3,369,841.00	(62,139.00)	-1.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,369,840.94	3,431,980.00		3,369,841.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,369,840.94	3,431,980.00		3,369,841.00		
2) Ending Balance, June 30 (E + F1e)			3,369,840.94	3,431,980.00		2,734,947.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,369,840.94	3,431,980.00		2,734,947.00		
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	6,256,833.00	6,256,833.00	2,147,466.68	6,441,369.00	184,536.00	2.9%
Interest		8660	77,702.00	77,702.00	45,442.27	72,209.00	(5,493.00)	-7.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	104,975.13	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			6,334,535.00	6,334,535.00	2,297,884.08	6,513,578.00	179,043.00	2.8%
TOTAL, REVENUES			6,334,535.00	6,334,535.00	2,297,884.08	6,513,578.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	44,078.00	44,078.00	19,093.67	47,604.00	(3,526.00)	-8.0%

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	20,185.00	20,185.00	7,209.08	21,800.00	(1,615.00)	-8.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			64,263.00	64,263.00	26,302.75	69,404.00	(5,141.00)	-8.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	17,145.00	17,145.00	6,156.95	18,517.00	(1,372.00)	-8.0%
OASDI/Medicare/Alternative		3301-3302	4,594.00	4,594.00	1,913.25	5,029.00	(435.00)	-9.5%
Health and Welfare Benefits		3401-3402	9,798.00	9,798.00	3,016.76	8,552.00	1,246.00	12.7%
Unemployment Insurance		3501-3502	30.00	30.00	12.50	33.00	(3.00)	-10.0%
Workers' Compensation		3601-3602	1,024.00	1,024.00	455.76	1,203.00	(179.00)	-17.5%
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			32,591.00	32,591.00	11,555.22	33,334.00	(743.00)	-2.3%
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	140,500.00	140,500.00	12,588.81	118,260.00	22,240.00	15.8%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			140,500.00	140,500.00	12,588.81	118,260.00	22,240.00	15.8%
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	11,100.00	11,100.00	3,410.00	16,660.00	(5,560.00)	-50.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	472,661.00	472,661.00	197,956.90	472,685.00	(24.00)	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	40,000.00	40,000.00	76,825.00	200,737.00	(160,737.00)	-401.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			523,761.00	523,761.00	278,191.90	690,082.00	(166,321.00)	-31.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	8,416.30	20,159.00	(20,159.00)	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	161,823.20	210,160.00	(210,160.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	170,239.50	230,319.00	(230,319.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			761,115.00	761,115.00	498,878.18	1,141,399.00		
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	5,573,420.00	5,573,420.00	441,104.00	6,007,073.00	(433,653.00)	-7.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,573,420.00	5,573,420.00	441,104.00	6,007,073.00	(433,653.00)	-7.8%
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)			(5,573,420.00)	(5,573,420.00)	(441,104.00)	(6,007,073.00)		

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	994,387.00	994,387.00	471,015.08	1,302,121.00	307,734.00	30.9%
5) TOTAL, REVENUES			994,387.00	994,387.00	471,015.08	1,302,121.00		
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	500.00	500.00	102.74	500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	369,257.00	369,257.00	169,248.60	414,954.00	(45,697.00)	-12.4%
6) Capital Outlay		6000-6999	0.00	0.00	1,596.30	10,147.00	(10,147.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			369,757.00	369,757.00	170,947.64	425,601.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			624,630.00	624,630.00	300,067.44	876,520.00		
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)			624,630.00	624,630.00	300,067.44	876,520.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,127,647.91	3,774,112.00		4,127,648.00	353,536.00	9.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,127,647.91	3,774,112.00		4,127,648.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,127,647.91	3,774,112.00		4,127,648.00		
2) Ending Balance, June 30 (E + F1e)			4,752,277.91	4,398,742.00		5,004,168.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	4,752,277.91	4,398,742.00		5,004,168.00		
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	91,387.00	91,387.00	31,694.97	102,121.00	10,734.00	11.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	123,296.61	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	903,000.00	903,000.00	316,023.50	1,200,000.00	297,000.00	32.9%
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			994,387.00	994,387.00	471,015.08	1,302,121.00	307,734.00	30.9%
TOTAL, REVENUES			994,387.00	994,387.00	471,015.08	1,302,121.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	500.00	500.00	102.74	500.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			500.00	500.00	102.74	500.00	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	330,257.00	330,257.00	137,974.00	355,964.00	(25,707.00)	-7.8%
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	39,000.00	39,000.00	31,274.60	58,990.00	(19,990.00)	-51.3%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			369,257.00	369,257.00	169,248.60	414,954.00	(45,697.00)	-12.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	1,596.30	10,147.00	(10,147.00)	New
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	1,596.30	10,147.00	(10,147.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			369,757.00	369,757.00	170,947.64	425,601.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	5,004,168.00
Total, Restricted Balance		5,004,168.00

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	1,782,589.00	1,782,589.00	7,689,918.28	7,682,469.00	5,899,880.00	331.0%
4) Other Local Revenue		8600-8799	0.00	0.00	67,120.58	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,782,589.00	1,782,589.00	7,757,038.86	7,682,469.00		
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	17,982.87	36,000.00	(36,000.00)	New
6) Capital Outlay		6000-6999	1,782,589.00	1,782,589.00	389,389.27	7,758,798.00	(5,976,209.00)	-335.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,782,589.00	1,782,589.00	407,372.14	7,794,798.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	7,349,666.72	(112,329.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	7,349,666.72	(112,329.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,614,664.52	0.00		1,614,665.00	1,614,665.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,614,664.52	0.00		1,614,665.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,614,664.52	0.00		1,614,665.00		
2) Ending Balance, June 30 (E + F1e)			1,614,664.52	0.00		1,502,336.00		
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	1,614,664.52	0.00		1,502,336.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	1,782,589.00	1,782,589.00	7,689,918.28	7,682,469.00	5,899,880.00	331.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,782,589.00	1,782,589.00	7,689,918.28	7,682,469.00	5,899,880.00	331.0%
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	5.52	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	67,115.06	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	67,120.58	0.00	0.00	0.0%
TOTAL, REVENUES			1,782,589.00	1,782,589.00	7,757,038.86	7,682,469.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	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)
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	17,966.75	36,000.00	(36,000.00)	New
Communications		5900	0.00	0.00	16.12	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	17,982.87	36,000.00	(36,000.00)	New
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,782,589.00	1,782,589.00	389,389.27	7,758,798.00	(5,976,209.00)	-335.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,782,589.00	1,782,589.00	389,389.27	7,758,798.00	(5,976,209.00)	-335.3%
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			1,782,589.00	1,782,589.00	407,372.14	7,794,798.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2023-24 Projected Totals
7710	State School Facilities Projects	1,502,336.00
Total, Restricted Balance		1,502,336.00

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	2,762,507.00	2,762,507.00	515,144.36	2,764,407.00	1,900.00	0.1%
5) TOTAL, REVENUES			2,762,507.00	2,762,507.00	515,144.36	2,764,407.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	103,328.00	103,328.00	37,171.76	111,516.00	(8,188.00)	-7.9%
2) Classified Salaries		2000-2999	1,233,273.00	1,233,273.00	378,661.97	1,339,034.00	(105,761.00)	-8.6%
3) Employee Benefits		3000-3999	593,756.00	593,756.00	125,033.43	621,693.00	(27,937.00)	-4.7%
4) Books and Supplies		4000-4999	86,097.00	86,097.00	26,438.06	428,916.00	(342,819.00)	-398.2%
5) Services and Other Operating Expenses		5000-5999	574,773.00	574,773.00	2,279.49	504,124.00	70,649.00	12.3%
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			2,591,227.00	2,591,227.00	569,584.71	3,005,283.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			171,280.00	171,280.00	(54,440.35)	(240,876.00)		
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	171,280.00	171,280.00	35,108.00	198,524.00	(27,244.00)	-15.9%
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			(171,280.00)	(171,280.00)	(35,108.00)	(198,524.00)		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	(89,548.35)	(439,400.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	439,399.76	0.00		439,400.00	439,400.00	New
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)			439,399.76	0.00		439,400.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			439,399.76	0.00		439,400.00		
2) Ending Net Position, June 30 (E + F1e)			439,399.76	0.00		0.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	439,399.76	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
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	30,985.44	0.00	0.00	0.0%
Fees and Contracts								
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,762,507.00	2,762,507.00	484,158.92	2,764,407.00	1,900.00	0.1%
TOTAL, OTHER LOCAL REVENUE			2,762,507.00	2,762,507.00	515,144.36	2,764,407.00	1,900.00	0.1%
TOTAL, REVENUES			2,762,507.00	2,762,507.00	515,144.36	2,764,407.00		
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	103,328.00	103,328.00	37,171.76	111,516.00	(8,188.00)	-7.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			103,328.00	103,328.00	37,171.76	111,516.00	(8,188.00)	-7.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	317,745.00	317,745.00	88,897.76	440,670.00	(122,925.00)	-38.7%
Classified Support Salaries		2200	0.00	0.00	880.25	1,500.00	(1,500.00)	New
Classified Supervisors' and Administrators' Salaries		2300	101,138.00	101,138.00	36,072.36	109,072.00	(7,934.00)	-7.8%
Clerical, Technical and Office Salaries		2400	55,204.00	55,204.00	14,710.15	59,540.00	(4,336.00)	-7.9%
Other Classified Salaries		2900	759,186.00	759,186.00	238,101.45	728,252.00	30,934.00	4.1%
TOTAL, CLASSIFIED SALARIES			1,233,273.00	1,233,273.00	378,661.97	1,339,034.00	(105,761.00)	-8.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	19,546.00	19,546.00	7,036.84	21,110.00	(1,564.00)	-8.0%
PERS		3201-3202	325,550.00	325,550.00	42,276.47	325,690.00	(140.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	91,476.00	91,476.00	28,151.69	99,656.00	(8,180.00)	-8.9%
Health and Welfare Benefits		3401-3402	135,247.00	135,247.00	40,164.06	149,442.00	(14,195.00)	-10.5%

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	638.00	638.00	199.24	694.00	(56.00)	-8.8%
Workers' Compensation		3601-3602	21,299.00	21,299.00	7,205.13	25,101.00	(3,802.00)	-17.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			593,756.00	593,756.00	125,033.43	621,693.00	(27,937.00)	-4.7%
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	77,839.00	77,839.00	25,105.65	387,899.00	(310,060.00)	-398.3%
Noncapitalized Equipment		4400	8,258.00	8,258.00	1,332.41	41,017.00	(32,759.00)	-396.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			86,097.00	86,097.00	26,438.06	428,916.00	(342,819.00)	-398.2%
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	885.00	885.00	0.00	10,885.00	(10,000.00)	-1,129.9%
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	573,888.00	573,888.00	2,279.49	493,239.00	80,649.00	14.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			574,773.00	574,773.00	2,279.49	504,124.00	70,649.00	12.3%
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)								
Other Transfers Out								
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			2,591,227.00	2,591,227.00	569,584.71	3,005,283.00		
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								

Description	Resource Codes	Object Codes	Original Budget (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 Out		7619	171,280.00	171,280.00	35,108.00	198,524.00	(27,244.00)	-15.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			171,280.00	171,280.00	35,108.00	198,524.00	(27,244.00)	-15.9%
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 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)			(171,280.00)	(171,280.00)	(35,108.00)	(198,524.00)		

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	20,917,150.00	20,917,150.00	7,796,645.47	22,818,219.00	1,901,069.00	9.1%
5) TOTAL, REVENUES			20,917,150.00	20,917,150.00	7,796,645.47	22,818,219.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	77,972.00	77,972.00	28,037.40	84,112.00	(6,140.00)	-7.9%
2) Classified Salaries		2000-2999	99,076.00	99,076.00	35,550.52	107,782.00	(8,706.00)	-8.8%
3) Employee Benefits		3000-3999	71,857.00	71,857.00	25,163.60	76,437.00	(4,580.00)	-6.4%
4) Books and Supplies		4000-4999	366,095.00	366,095.00	0.00	2,546,222.00	(2,180,127.00)	-595.5%
5) Services and Other Operating Expenses		5000-5999	22,393,295.00	22,393,295.00	7,653,054.53	23,351,082.00	(957,787.00)	-4.3%
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			23,008,295.00	23,008,295.00	7,741,806.05	26,165,635.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(2,091,145.00)	(2,091,145.00)	54,839.42	(3,347,416.00)		
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)			(2,091,145.00)	(2,091,145.00)	54,839.42	(3,347,416.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	4,965,406.76	2,091,145.00		4,965,407.00	2,874,262.00	137.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,965,406.76	2,091,145.00		4,965,407.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,965,406.76	2,091,145.00		4,965,407.00		
2) Ending Net Position, June 30 (E + F1e)			2,874,261.76	0.00		1,617,991.00		
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	2,874,261.76	0.00		1,617,991.00		
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	77,954.00	77,954.00	53,801.38	77,954.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	231,629.39	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	20,837,906.00	20,837,906.00	7,510,482.80	22,738,290.00	1,900,384.00	9.1%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,290.00	1,290.00	731.90	1,975.00	685.00	53.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,917,150.00	20,917,150.00	7,796,645.47	22,818,219.00	1,901,069.00	9.1%
TOTAL, REVENUES			20,917,150.00	20,917,150.00	7,796,645.47	22,818,219.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	77,972.00	77,972.00	28,037.40	84,112.00	(6,140.00)	-7.9%
TOTAL, CERTIFICATED SALARIES			77,972.00	77,972.00	28,037.40	84,112.00	(6,140.00)	-7.9%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	26,813.00	26,813.00	9,912.96	29,739.00	(2,926.00)	-10.9%
Clerical, Technical and Office Salaries		2400	72,263.00	72,263.00	25,637.56	78,043.00	(5,780.00)	-8.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			99,076.00	99,076.00	35,550.52	107,782.00	(8,706.00)	-8.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	14,661.00	14,661.00	5,277.76	15,833.00	(1,172.00)	-8.0%
PERS		3201-3202	26,241.00	26,241.00	9,420.88	28,564.00	(2,323.00)	-8.9%
OASDI/Medicare/Alternative		3301-3302	7,577.00	7,577.00	2,508.62	8,151.00	(574.00)	-7.6%
Health and Welfare Benefits		3401-3402	20,473.00	20,473.00	6,824.20	20,473.00	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)
Unemployment Insurance		3501-3502	84.00	84.00	30.34	92.00	(8.00)	-9.5%
Workers' Compensation		3601-3602	2,821.00	2,821.00	1,101.80	3,324.00	(503.00)	-17.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			71,857.00	71,857.00	25,163.60	76,437.00	(4,580.00)	-6.4%
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	366,095.00	366,095.00	0.00	2,546,222.00	(2,180,127.00)	-595.5%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			366,095.00	366,095.00	0.00	2,546,222.00	(2,180,127.00)	-595.5%
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	22,386,795.00	22,386,795.00	7,637,938.48	23,193,582.00	(806,787.00)	-3.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	5,000.00	15,116.05	156,000.00	(151,000.00)	-3,020.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			22,393,295.00	22,393,295.00	7,653,054.53	23,351,082.00	(957,787.00)	-4.3%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			23,008,295.00	23,008,295.00	7,741,806.05	26,165,635.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2023-24 Projected Totals
Total, Restricted 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)	14,354.15	14,354.15	13,068.07	14,291.78	(62.37)	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	14,354.15	14,354.15	13,068.07	14,291.78	(62.37)	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	14,354.15	14,354.15	13,068.07	14,291.78	(62.37)	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			73,868,756.23	74,854,482.75	59,964,065.17	64,934,174.93	66,586,146.10	73,781,824.44	53,212,058.60	88,068,324.42
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,518,657.00	1,964,381.00	5,705,370.00	3,944,620.00	3,360,179.50	3,360,179.50	4,060,244.50	3,360,179.50
Property Taxes	8020-8079		730,155.22	281,979.72	300,651.46	6,845,774.47	24,222,397.83		51,761,929.00	1,379,850.00
Miscellaneous Funds	8080-8099			92.79	(92.79)	49.72			1,209,190.28	31,951.00
Federal Revenue	8100-8299		47,172.00		2,050,342.00	(291,818.57)			142,735.38	1,525,556.00
Other State Revenue	8300-8599		326,790.00	326,790.00	2,764,372.02	4,400,878.60			1,612,112.00	381,638.00
Other Local Revenue	8600-8799		96,713.54	460,811.56	2,931,783.08	2,889,294.67				
Interfund Transfers In	8910-8929			400,000.00		35,108.00				
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			4,719,487.76	3,434,055.07	13,752,425.77	17,823,906.89	27,582,577.33	3,360,179.50	58,786,211.16	6,679,174.50
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		1,139,914.11	6,714,723.57	8,938,609.29	9,066,745.47	9,242,775.57	9,242,775.57	9,242,775.57	9,242,775.57
Classified Salaries	2000-2999		1,986,654.60	3,316,405.29	3,441,165.14	3,519,792.51	3,723,301.06	3,723,301.06	3,723,301.06	3,723,301.06
Employee Benefits	3000-3999		1,191,285.22	4,141,935.42	4,220,263.48	4,262,798.54	5,563,021.54	5,563,021.54	5,563,021.54	5,563,021.54
Books and Supplies	4000-4999		2,923,505.69	1,867,879.95	1,039,331.00	1,271,395.66	1,531,990.08	1,531,990.08	1,531,990.08	1,531,990.08
Services	5000-5999		1,832,566.66	830,578.72	1,398,711.51	1,754,010.98	3,515,723.14	3,515,723.14	3,515,723.14	3,515,723.14
Capital Outlay	6000-6599			4,273.33	105,704.12	10,070.56	370,054.62	370,054.62	370,054.62	370,054.62
Other Outgo	7000-7499		25,654.35	13,527.00	6,710.51	6,710.51	(16,920.67)	(16,920.67)	(16,920.67)	(16,920.67)

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			9,099,580.63	18,889,323.28	19,148,495.05	19,891,524.23	23,929,945.34	23,929,945.34	23,929,945.34	23,929,945.34
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	2,158,423.52			(2,233,423.52)		2,233,423.52			
Accounts Receivable	9200-9299	(6,146,787.66)	303,222.25	843,152.57	96,611.74	2,492,080.71	(7,024.29)			
Due From Other Funds	9310	(5,699,880.36)			5,699,880.36					
Stores	9320	(381,396.29)	5,548.75	39,116.39	(6,862.92)	(2,428.09)	27,169.44			
Prepaid Expenditures	9330	(1,582,219.76)	1,296,966.03	67,486.04	(3,873.33)	(10,453.03)	(11,132.24)			
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(11,651,860.55)	1,605,737.03	949,755.00	3,552,332.33	2,479,199.59	2,242,436.43	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	5,813,225.99	(3,760,082.36)	384,904.37	(14,972.38)	203,876.69	(1,300,609.92)			
Due To Other Funds	9610	5,656,022.32			(5,656,022.32)					
Current Loans	9640									
Unearned Revenues	9650	2,587,117.62			(1,142,852.01)	(1,444,265.61)				
Deferred Inflows of Resources	9690									
SUBTOTAL		14,056,365.93	(3,760,082.36)	384,904.37	(6,813,846.71)	(1,240,388.92)	(1,300,609.92)	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(25,708,226.48)	5,365,819.39	564,850.63	10,366,179.04	3,719,588.51	3,543,046.35	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			985,726.52	(14,890,417.58)	4,970,109.76	1,651,971.17	7,195,678.34	(20,569,765.84)	34,856,265.82	(17,250,770.84)
F. ENDING CASH (A + E)			74,854,482.75	59,964,065.17	64,934,174.93	66,586,146.10	73,781,824.44	53,212,058.60	88,068,324.42	70,817,553.58
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		70,817,553.58	70,487,427.72	90,835,342.88	66,721,334.04				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	4,060,244.50	3,360,179.50	3,360,179.50	3,430,244.50	0.00		43,484,659.00	43,484,659.00
Property Taxes	8020-8079	16,933,630.00	29,962,330.00	(3,814,571.00)	(10,795,126.70)			117,809,000.00	117,809,000.00
Miscellaneous Funds	8080-8099		6,036,215.00	552,969.00	1,800,400.00			9,630,775.00	9,630,775.00
Federal Revenue	8100-8299	1,464,430.00	285,730.00	49,475.00	1,989,243.19			7,262,865.00	7,262,865.00
Other State Revenue	8300-8599	1,141,514.98	4,633,406.00	(332,116.00)	11,052,861.40			26,308,247.00	26,308,247.00
Other Local Revenue	8600-8799				2,418,074.15			8,796,677.00	8,796,677.00
Interfund Transfers In	8910-8929				5,770,489.00			6,205,597.00	6,205,597.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		23,599,819.48	44,277,860.50	(184,063.50)	15,666,185.54	0.00	0.00	219,497,820.00	219,497,820.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	9,242,775.57	9,242,775.57	9,242,775.57	9,242,775.57	0.00		101,800,197.00	101,800,197.00
Classified Salaries	2000-2999	3,723,301.06	3,723,301.06	3,723,301.06	3,723,301.04			42,050,426.00	42,050,426.00
Employee Benefits	3000-3999	5,563,021.54	5,563,021.54	5,563,021.54	5,563,021.56			58,320,455.00	58,320,455.00
Books and Supplies	4000-4999	1,531,990.08	1,531,990.08	1,531,990.08	1,531,990.14			19,358,033.00	19,358,033.00
Services	5000-5999	3,515,723.14	3,515,723.14	3,515,723.14	3,515,723.15			33,941,653.00	33,941,653.00
Capital Outlay	6000-6599	370,054.62	370,054.62	370,054.62	370,054.65			3,080,485.00	3,080,485.00
Other Outgo	7000-7499	(16,920.67)	(16,920.67)	(16,920.67)	(16,920.68)			(82,763.00)	(82,763.00)
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		23,929,945.34	23,929,945.34	23,929,945.34	23,929,945.43	0.00	0.00	258,468,486.00	258,468,486.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199				75,000.00			75,000.00	
Accounts Receivable	9200-9299							3,728,042.98	
Due From Other Funds	9310							5,699,880.36	
Stores	9320							62,543.57	
Prepaid Expenditures	9330							1,338,993.47	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	75,000.00	0.00	0.00	10,904,460.38	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							(4,486,883.60)	
Due To Other Funds	9610							(5,656,022.32)	
Current Loans	9640							0.00	
Unearned Revenues	9650							(2,587,117.62)	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	(12,730,023.54)	
Nonoperating									
Suspense Clearing								0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	75,000.00	0.00	0.00	23,634,483.92	
E. NET INCREASE/DECREASE (B - C + D)		(330,125.86)	20,347,915.16	(24,114,008.84)	(8,188,759.89)	0.00	0.00	(15,336,182.08)	(38,970,666.00)
F. ENDING CASH (A + E)		70,487,427.72	90,835,342.88	66,721,334.04	58,532,574.15				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								58,532,574.15	

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			58,532,574.15	58,532,574.15	58,532,574.15	58,532,574.15	58,532,574.15	58,532,574.15	58,532,574.15	58,532,574.15
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			58,532,574.15	58,532,574.15	58,532,574.15	58,532,574.15	58,532,574.15	58,532,574.15	58,532,574.15	58,532,574.15
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		58,532,574.15	58,532,574.15	58,532,574.15	58,532,574.15				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing								0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		58,532,574.15	58,532,574.15	58,532,574.15	58,532,574.15				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								58,532,574.15	

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 14, 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: Tina Bernal
Title: Director, Fiscal Services

Telephone: 408-252-3000 ext 61412
E-mail: bernal_tina@cusdk8.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 (multi-year) commitments or debt agreements?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	n/a	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since budget adoption in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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	258,468,486.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,219,779.00
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	242,503.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	3,080,476.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	191,291.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
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)				3,514,270.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	1,561,361.00
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)				249,295,798.00
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)*				13,068.07
B. Expenditures per ADA (Line I.E divided by Line II.A)				19,076.71
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA

<p>A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)</p>		
<p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</p>	<p>202,950,791.98</p>	<p>15,619.76</p>
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>	<p>0.00</p>	<p>0.00</p>
<p>B. Required effort (Line A.2 times 90%)</p>	<p>202,950,791.98</p>	<p>15,619.76</p>
<p>C. Current year expenditures (Line I.E and Line II.B)</p>	<p>182,655,712.78</p>	<p>14,057.78</p>
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>	<p>249,295,798.00</p>	<p>19,076.71</p>
	<p>0.00</p>	<p>0.00</p>

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p> <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>	MOE Met	
	0.00%	0.00%

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

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 8,528,358.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 193,305,520.00

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.41%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

- Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
- Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

- Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 8,416,951.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 3,883,102.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	45,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	918,081.08
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	13,263,134.08
9. Carry-Forward Adjustment (Part IV, Line F)	(1,350,848.01)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,912,286.06
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	166,476,988.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	29,911,479.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	18,061,184.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	41,282.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	242,503.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,758,043.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	188,600.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,379,597.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	19,900,083.92
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,416,090.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	244,375,849.92
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.43%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/lc)	
(Line A10 divided by Line B19)	4.87%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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

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

A. Indirect costs incurred in the current year (Part III, Line A8) 13,263,134.08

B. Carry-forward adjustment from prior year(s)

1. Carry-forward adjustment from the second prior year 1,539,261.59

2. Carry-forward adjustment amount deferred from prior year(s), if any 0.00

C. Carry-forward adjustment for under- or over-recovery in the current year

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.61%) times Part III, Line B19); zero if negative 0.00

2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.61%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.62%) times Part III, Line B19); zero if positive (1,350,848.01)

D. Preliminary carry-forward adjustment (Line C1 or C2) (1,350,848.01)

E. Optional allocation of negative carry-forward adjustment over more than one year

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: 4.87%

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-675424.01) is applied to the current year calculation and the remainder (\$-675424.00) is deferred to one or more future years: 5.15%

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-450282.67) is applied to the current year calculation and the remainder (\$-900565.34) is deferred to one or more future years: 5.24%

LEA request for Option 1, Option 2, or Option 3

1

F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) (1,350,848.01)

Approved
indirect
cost rate: 6.61%

Highest
rate used
in any
program: 6.62%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	7,638,786.00	504,806.00	6.61%
01	3010	498,247.00	32,934.00	6.61%
01	3213	162,776.00	10,760.00	6.61%
01	3305	516,562.00	34,145.00	6.61%
01	3306	3,854.00	255.00	6.62%
01	3307	91,838.00	6,071.00	6.61%
01	3308	48,091.00	3,179.00	6.61%
01	3309	8,487.00	561.00	6.61%
01	3310	2,121,395.00	140,224.00	6.61%
01	3311	21,754.00	1,438.00	6.61%
01	3312	378,203.00	24,999.00	6.61%
01	3315	56,866.00	3,759.00	6.61%
01	3318	10,036.00	663.00	6.61%
01	3327	141,008.00	9,321.00	6.61%
01	3345	475.00	31.00	6.53%
01	4035	351,106.00	23,208.00	6.61%
01	4127	27,631.00	1,826.00	6.61%
01	4201	218,290.00	4,365.00	2.00%
01	4203	794,414.00	15,888.00	2.00%
01	6053	937,810.00	61,989.00	6.61%
01	6266	1,230,983.00	81,367.00	6.61%
01	6331	86,482.00	5,716.00	6.61%
01	6520	5,178.00	342.00	6.60%
01	6546	2,035,492.00	133,686.00	6.57%
01	6547	609,887.00	40,313.00	6.61%
01	6762	2,933,034.00	29,330.00	1.00%
01	6770	1,648,465.00	16,485.00	1.00%
01	7311	8,391.00	554.00	6.60%
01	7435	1,330,547.00	87,949.00	6.61%
01	9010	7,826,508.00	156,968.00	2.01%
13	5310	5,416,090.00	274,054.00	5.06%

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	161,293,659.00	6.83%	172,307,825.00	4.80%	180,576,635.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	3,914,015.00	1.00%	3,953,155.00	1.00%	3,992,687.00
4. Other Local Revenues	8600-8799	2,242,466.00	2.36%	2,295,493.00	2.19%	2,345,669.00
5. Other Financing Sources						
a. Transfers In	8900-8929	198,524.00	(100.00%)		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(34,453,701.00)	4.42%	(35,974,926.00)	.89%	(36,293,632.00)
6. Total (Sum lines A1 thru A5c)		133,194,963.00	7.05%	142,581,547.00	5.64%	150,621,359.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				84,886,668.00		83,388,062.00
b. Step & Column Adjustment				1,232,336.00		1,219,718.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,730,942.00)		(2,073,557.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	84,886,668.00	(1.77%)	83,388,062.00	(1.02%)	82,534,223.00
2. Classified Salaries						
a. Base Salaries				21,491,593.00		21,691,300.00
b. Step & Column Adjustment				320,561.00		323,557.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(120,854.00)		(120,854.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,491,593.00	.93%	21,691,300.00	.93%	21,894,003.00
3. Employee Benefits	3000-3999	35,949,388.00	(.66%)	35,711,548.00	1.43%	36,223,957.00
4. Books and Supplies	4000-4999	6,503,484.00	(24.32%)	4,921,930.00	(4.42%)	4,704,499.00
5. Services and Other Operating Expenditures	5000-5999	10,499,054.00	(10.29%)	9,419,054.00	5.31%	9,919,054.00
6. Capital Outlay	6000-6999	1,565,597.00	(99.07%)	14,489.00	0.00%	14,489.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	191,291.00	0.00%	191,291.00	0.00%	191,291.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,707,186.00)	(3.44%)	(1,648,502.00)	0.00%	(1,648,502.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		159,379,889.00	(3.57%)	153,689,172.00	.09%	153,833,014.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(26,184,926.00)		(11,107,625.00)		(3,211,655.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		46,566,141.00		20,381,215.00		9,273,590.00
2. Ending Fund Balance (Sum lines C and D1)		20,381,215.00		9,273,590.00		6,061,935.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	367,053.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00		1,996,201.00		
d. Assigned	9780	12,260,107.00				
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	7,754,055.00		7,277,389.00		6,061,935.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		20,381,215.00		9,273,590.00		6,061,935.00
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,754,055.00		7,277,389.00		6,061,935.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		7,754,055.00		7,277,389.00		6,061,935.00
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.						
Other adjustments are for retiree and reductions for resources ending and declining enrollment.						

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	9,630,775.00	1.00%	9,727,083.00	3.61%	10,078,230.00
2. Federal Revenues	8100-8299	7,262,865.00	(23.02%)	5,591,214.00	0.00%	5,591,214.00
3. Other State Revenues	8300-8599	22,394,232.00	(7.68%)	20,673,953.00	0.00%	20,673,953.00
4. Other Local Revenues	8600-8799	6,554,211.00	9.25%	7,160,159.00	0.00%	7,160,159.00
5. Other Financing Sources						
a. Transfers In	8900-8929	6,007,073.00	0.00%	6,007,073.00	0.00%	6,007,073.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	34,453,701.00	15.51%	39,797,787.00	.80%	40,116,493.00
6. Total (Sum lines A1 thru A5c)		86,302,857.00	3.08%	88,957,269.00	.75%	89,627,122.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				16,913,529.00		18,775,833.00
b. Step & Column Adjustment				2,533,176.00		281,638.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(670,872.00)		(4,000,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,913,529.00	11.01%	18,775,833.00	(19.80%)	15,057,471.00
2. Classified Salaries						
a. Base Salaries				20,558,833.00		21,355,792.00
b. Step & Column Adjustment				1,302,181.00		320,337.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(505,222.00)		(3,000,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,558,833.00	3.88%	21,355,792.00	(12.55%)	18,676,129.00
3. Employee Benefits	3000-3999	22,371,067.00	10.41%	24,700,001.00	(6.83%)	23,013,892.00
4. Books and Supplies	4000-4999	12,854,549.00	(28.70%)	9,164,760.00	(10.91%)	8,164,760.00
5. Services and Other Operating Expenditures	5000-5999	23,442,599.00	(43.54%)	13,235,424.00	(15.11%)	11,235,424.00
6. Capital Outlay	6000-6999	1,514,888.00	(92.86%)	108,204.00	0.00%	108,204.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,433,132.00	8.19%	1,550,434.00	0.00%	1,550,434.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		99,088,597.00	(10.29%)	88,890,448.00	(12.47%)	77,806,314.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(12,785,740.00)		66,821.00		11,820,808.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		24,898,110.00		12,112,370.00		12,179,191.00
2. Ending Fund Balance (Sum lines C and D1)		12,112,370.00		12,179,191.00		23,999,999.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	12,112,371.00		12,179,191.00		23,999,999.00
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	(1.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,112,370.00		12,179,191.00		23,999,999.00
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.						
Other adjustments are for removal of one time resources/funding.						

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	170,924,434.00	6.50%	182,034,908.00	4.74%	190,654,865.00
2. Federal Revenues	8100-8299	7,262,865.00	(23.02%)	5,591,214.00	0.00%	5,591,214.00
3. Other State Revenues	8300-8599	26,308,247.00	(6.39%)	24,627,108.00	.16%	24,666,640.00
4. Other Local Revenues	8600-8799	8,796,677.00	7.49%	9,455,652.00	.53%	9,505,828.00
5. Other Financing Sources						
a. Transfers In	8900-8929	6,205,597.00	(3.20%)	6,007,073.00	0.00%	6,007,073.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	3,822,861.00	0.00%	3,822,861.00
6. Total (Sum lines A1 thru A5c)		219,497,820.00	5.49%	231,538,816.00	3.76%	240,248,481.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				101,800,197.00		102,163,895.00
b. Step & Column Adjustment				3,765,512.00		1,501,356.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,401,814.00)		(6,073,557.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	101,800,197.00	.36%	102,163,895.00	(4.48%)	97,591,694.00
2. Classified Salaries						
a. Base Salaries				42,050,426.00		43,047,092.00
b. Step & Column Adjustment				1,622,742.00		643,894.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(626,076.00)		(3,120,854.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	42,050,426.00	2.37%	43,047,092.00	(5.75%)	40,570,132.00
3. Employee Benefits	3000-3999	58,320,455.00	3.59%	60,411,549.00	(1.94%)	59,237,849.00
4. Books and Supplies	4000-4999	19,358,033.00	(27.23%)	14,086,690.00	(8.64%)	12,869,259.00
5. Services and Other Operating Expenditures	5000-5999	33,941,653.00	(33.25%)	22,654,478.00	(6.62%)	21,154,478.00
6. Capital Outlay	6000-6999	3,080,485.00	(96.02%)	122,693.00	0.00%	122,693.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	191,291.00	0.00%	191,291.00	0.00%	191,291.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(274,054.00)	(64.22%)	(98,068.00)	0.00%	(98,068.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		258,468,486.00	(6.15%)	242,579,620.00	(4.51%)	231,639,328.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(38,970,666.00)		(11,040,804.00)		8,609,153.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		71,464,251.00		32,493,585.00		21,452,781.00
2. Ending Fund Balance (Sum lines C and D1)		32,493,585.00		21,452,781.00		30,061,934.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	367,053.00		0.00		0.00
b. Restricted	9740	12,112,371.00		12,179,191.00		23,999,999.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		1,996,201.00		0.00
d. Assigned	9780	12,260,107.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,754,055.00		7,277,389.00		6,061,935.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	(1.00)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		32,493,585.00		21,452,781.00		30,061,934.00
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	7,754,055.00		7,277,389.00		6,061,935.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.00)		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)		7,754,054.00		7,277,389.00		6,061,935.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		2.62%
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)						
		13,068.07		12,531.93		11,906.54
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		258,468,486.00		242,579,620.00		231,639,328.00
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)		258,468,486.00		242,579,620.00		231,639,328.00
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)		7,754,054.58		7,277,388.60		6,949,179.84
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)		7,754,054.58		7,277,388.60		6,949,179.84
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		NO		YES		NO

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	5,214.00	0.00	0.00	(274,054.00)				
Other Sources/Uses Detail					6,205,597.00	0.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(6,713.00)	274,054.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	6,007,073.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	198,524.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	1,500.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
781 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	6,714.00	(6,713.00)	274,054.00	(274,054.00)	6,205,597.00	6,205,597.00		

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

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

CRITERIA AND STANDARDS**1. CRITERION: Average Daily Attendance**

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

District's ADA Standard Percentage Range: **-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	14,354.15	14,291.78		
	Charter School	0.00	0.00		
	Total ADA	14,354.15	14,291.78	(.4%)	Met
1st Subsequent Year (2024-25)	District Regular	13,209.58	13,209.58		
	Charter School				
	Total ADA	13,209.58	13,209.58	0.0%	Met
2nd Subsequent Year (2025-26)	District Regular	12,865.36	12,865.36		
	Charter School				
	Total ADA	12,865.36	12,865.36	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	13,526.00	13,588.00		
Charter School				
Total Enrollment	13,526.00	13,588.00	.5%	Met
1st Subsequent Year (2024-25)				
District Regular	12,716.00	12,895.00		
Charter School				
Total Enrollment	12,716.00	12,895.00	1.4%	Met
2nd Subsequent Year (2025-26)				
District Regular	11,881.00	12,250.00		
Charter School				
Total Enrollment	11,881.00	12,250.00	3.1%	Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

TK enrollment continues to grow, modifying our overall District Enrollment.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year		P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
		Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2020-21)	District Regular	15,246	15,663	
	Charter School			
	Total ADA/Enrollment	15,246	15,663	97.3%
Second Prior Year (2021-22)	District Regular	13,566	14,084	
	Charter School			
	Total ADA/Enrollment	13,566	14,084	96.3%
First Prior Year (2022-23)	District Regular	12,942	13,467	
	Charter School			
	Total ADA/Enrollment	12,942	13,467	96.1%
Historical Average Ratio:				96.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				97.1%

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	Enrollment	Ratio of ADA to Enrollment	Status
		(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2023-24)	District Regular	13,068	13,588		
	Charter School	0			
	Total ADA/Enrollment	13,068	13,588	96.2%	Met
1st Subsequent Year (2024-25)	District Regular	12,531	12,895		
	Charter School				
	Total ADA/Enrollment	12,531	12,895	97.2%	Not Met
2nd Subsequent Year (2025-26)	District Regular	11,906	12,250		
	Charter School				
	Total ADA/Enrollment	11,906	12,250	97.2%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The enrollment standard is 96.6% with the 0.05% variance, a total of 97.1%. The two years not met are calculated at 97.2% which is statistically not significant.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue			
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2023-24)	161,924,880.00	161,293,659.00	(.4%)	Met
1st Subsequent Year (2024-25)	171,667,064.00	172,307,825.00	.4%	Met
2nd Subsequent Year (2025-26)	180,017,921.00	180,576,635.00	.3%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
Third Prior Year (2020-21)	113,551,492.13	121,597,413.38	93.4%
Second Prior Year (2021-22)	119,832,568.19	133,042,358.88	90.1%
First Prior Year (2022-23)	127,038,682.00	142,655,668.00	89.1%
	Historical Average Ratio:		90.8%

	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):	87.8% to 93.8%	87.8% to 93.8%	87.8% to 93.8%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	142,327,649.00	159,379,889.00	89.3%	Met
1st Subsequent Year (2024-25)	140,790,910.00	153,689,172.00	91.6%	Met
2nd Subsequent Year (2025-26)	140,652,183.00	153,833,014.00	91.4%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption	First Interim	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)	7,460,244.00	7,262,865.00	-2.6%	No
1st Subsequent Year (2024-25)	5,541,394.00	5,591,214.00	.9%	No
2nd Subsequent Year (2025-26)	5,541,394.00	5,591,214.00	.9%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	20,245,477.00	26,308,247.00	29.9%	Yes
1st Subsequent Year (2024-25)	18,645,775.00	24,627,108.00	32.1%	Yes
2nd Subsequent Year (2025-26)	18,779,620.00	24,666,640.00	31.3%	Yes

Explanation:
(required if Yes)

Arts Music & Inst Mat Discretionary Blk Grant NEW 4.197M, Arts & Music Prop 28 NEW 1.664M

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

Current Year (2023-24)	7,323,785.00	8,796,677.00	20.1%	Yes
1st Subsequent Year (2024-25)	7,382,371.00	9,455,652.00	28.1%	Yes
2nd Subsequent Year (2025-26)	7,437,058.00	9,505,828.00	27.8%	Yes

Explanation:
(required if Yes)

An increase in school funded positions paid through local revenues/donations/etc.

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

Current Year (2023-24)	15,240,773.00	19,358,033.00	27.0%	Yes
1st Subsequent Year (2024-25)	12,922,705.00	14,086,690.00	9.0%	Yes
2nd Subsequent Year (2025-26)	11,910,675.00	12,869,259.00	8.0%	Yes

Explanation:
(required if Yes)

This is related to the NEW funding sources for Arts & Music as outlined above in state revenue increases.

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

Current Year (2023-24)	20,976,811.00	33,941,653.00	61.8%	Yes
1st Subsequent Year (2024-25)	17,763,710.00	22,654,478.00	27.5%	Yes
2nd Subsequent Year (2025-26)	16,751,680.00	21,154,478.00	26.3%	Yes

Explanation:
(required if Yes)

This is related to the NEW funding sources for Arts & Music as outlined above in state revenue increases.

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)	35,029,506.00	42,367,789.00	20.9%	Not Met
1st Subsequent Year (2024-25)	31,569,540.00	39,673,974.00	25.7%	Not Met
2nd Subsequent Year (2025-26)	31,758,072.00	39,763,682.00	25.2%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	36,217,584.00	53,299,686.00	47.2%	Not Met
1st Subsequent Year (2024-25)	30,686,415.00	36,741,168.00	19.7%	Not Met
2nd Subsequent Year (2025-26)	28,662,355.00	34,023,737.00	18.7%	Not Met

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

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

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

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

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

Arts Music & Inst Mat Discretionary Blk Grant NEW 4,197M, Arts & Music Prop 28 NEW 1.664M

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

An increase in school funded positions paid through local revenues/donations/etc.

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

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

This is related to the NEW funding sources for Arts & Music as outlined above in state revenue increases.

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

This is related to the NEW funding sources for Arts & Music as outlined above in state revenue increases.

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.

		First Interim Contribution		
		Projected Year Totals		
	Required Minimum	(Fund 01, Resource 8150,		
	Contribution	Objects 8900-8999)	Status	
1.	OMMA/RMA Contribution	6,394,442.10	8,037,105.00	Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		6,966,834.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.0%	3.0%	2.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.0%	1.0%	.9%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2023-24)	(26,184,926.00)	159,379,889.00	16.4%	Not Met
1st Subsequent Year (2024-25)	(11,107,625.00)	153,689,172.00	7.2%	Not Met
2nd Subsequent Year (2025-26)	(3,211,655.00)	153,833,014.00	2.1%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District is still spending down one time funding resources and resources that are ending, as well as 8% negotiated salary adjustments.

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance		
General Fund		
Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	32,493,585.00	Met
1st Subsequent Year (2024-25)	21,452,781.00	Met
2nd Subsequent Year (2025-26)	30,061,934.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance		Status
	General Fund		
	(Form CASH, Line F, June Column)		
Current Year (2023-24)	58,532,574.15		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.)	13,068.07	12,531.93	11,906.54
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499, 6500-6540 and 6546,
objects 7211-7213 and 7221-7223)

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	258,468,486.00	242,579,620.00	231,639,328.00
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)	258,468,486.00	242,579,620.00	231,639,328.00

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%
7,754,054.58	7,277,388.60	6,949,179.84
0.00	0.00	0.00
7,754,054.58	7,277,388.60	6,949,179.84

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)	7,754,055.00	7,277,389.00	6,061,935.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(1.00)	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)	7,754,054.00	7,277,389.00	6,061,935.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.00%	3.00%	2.62%
District's Reserve Standard (Section 10B, Line 7):	7,754,054.58	7,277,388.60	6,949,179.84
Status:	Not Met	Met	Not Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:
(required if NOT met)

District is meeting the standard for 3.00% available reserve in 23-24. There will be savings in Special Education that are currently restricted reserves in 25-26.

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)	(28,943,427.00)	(34,453,701.00)	19.0%	5,510,274.00	Not Met
1st Subsequent Year (2024-25)	(33,174,747.00)	(35,974,926.00)	8.4%	2,800,179.00	Not Met
2nd Subsequent Year (2025-26)	(33,377,870.00)	(36,293,632.00)	8.7%	2,915,762.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	5,744,700.00	6,205,597.00	8.0%	460,897.00	Not Met
1st Subsequent Year (2024-25)	5,744,700.00	6,007,073.00	4.6%	262,373.00	Met
2nd Subsequent Year (2025-26)	5,744,700.00	6,007,073.00	4.6%	262,373.00	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

- 1a. 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)

Due to negotiated salary increases and health and welfare/benefits increases that occurred after the budget was adopted, the projected contributions increased.

- 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)

Due to negotiated salary increases and health and welfare/benefits increases that occurred after the budget was adopted, the projected contributions increased.

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

Total Annual Payments:	0	0	0	0
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

--

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?

n/a

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

Explanation:
(Required if Yes)

--

S7. Unfunded Liabilities

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

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

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

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

No

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

n/a

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

n/a

2 OPEB Liabilities

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

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

	0.00
	0.00
0.00	0.00

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

3 OPEB Contributions

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

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

	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)

0.00	0.00
	0.00
	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2023-24)
1st Subsequent Year (2024-25)
2nd Subsequent Year (2025-26)

	0.00
	0.00
	0.00

- d. Number of retirees receiving OPEB benefits
Current Year (2023-24)
1st Subsequent Year (2024-25)
2nd Subsequent Year (2025-26)

	0
	0
	0

4. Comments:

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

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

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

Yes

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

No

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

No

2 Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

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

0.00	0.00
0.00	0.00

3 Self-Insurance Contributions

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

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

19,179,497.00	1,683,827.00
19,179,497.00	1,683,827.00
19,179,497.00	1,683,827.00

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

19,179,497.00	469,000.00
19,179,497.00	469,000.00
19,179,497.00	469,000.00

4 Comments:

The District is self insured for dental and vision only. The budget was filled out erroneously for all health & welfare programs. The current funding from the District for dental and vision is \$1.6M and the funded by employee is \$469k for a total of \$2.154M.

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	769.8	753.9	732.9	701.9

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Nov 16, 2023

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

If Yes, date of Superintendent and CBO certification:

Nov 01, 2023

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

n/a

If Yes, date of budget revision board adoption:

Nov 16, 2023

4. Period covered by the agreement:

Begin Date:

Jan 01, 2024

End Date:

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

No

No

No

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

There were no negotiated salary adjustments.

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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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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
1,254,816	2,509,832	2,509,832
100.0%	100.0%	100.0%

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

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

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

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If Yes, explain the nature of the new costs:

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Certificated (Non-management) Step and Column Adjustments

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
1,232,336	1,219,718	1,209,617
1.5%	1.5%	1.5%

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

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

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

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?

Yes

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

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	612.2	641.5	641.5	641.5

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Nov 16, 2023

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

If Yes, date of Superintendent and CBO certification:

Nov 01, 2023

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

n/a

If Yes, date of budget revision board adoption:

Nov 16, 2023

4. Period covered by the agreement:

Begin Date: Jan 01, 2024

End Date:

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)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

No salary agreements were made.

Negotiations Not Settled

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

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

7 Amount included for any tentative salary schedule increases

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

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
1,104,238	2,208,476	2,208,476
100.0%	100.0%	100.0%

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

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

No		

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
320,561	323,557	326,597
1.5%	1.5%	1.5%

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	80.4	81.6	81.6	81.6

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

Is the cost of salary settlement included in the interim and multi-year projections (MYPs)?

Total cost of salary settlement

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

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

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

2. Total cost of other benefits

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

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S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2.

If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

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

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

No

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

No

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

Yes

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

No

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

Yes

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review
