ALUM ROCK

UNION ELEMENTARY SCHOOL DISTRICT

2023-24 SECOND INTERIM

Board Approval: March 14, 2024

Hilaria Bauer, Ph.D
Superintendent

STATEMENT ON THE BUDGET

The 2023-24 Budget demonstrates how the Alum Rock Union Elementary School District's (ARUSD) Board of Trustees (Trustees) expects to spend its educational dollars during the 2023-24 school year. As ARUSD's policy makers, the Trustees have translated educational dollars to educational programs that will serve to enhance the learning opportunities for the children of ARUSD.

BUDGET PRIORITIES

The budget is a policy statement. It is an evolving, comprehensive fiscal document that puts into action the school board's policies, priorities, and commitment to the district's students, employees and parents. In order for the district to meet its goals, a large part of its budget is committed to the salaries and benefits of employees – employees who are dedicated to delivering education to the district's students. The budget reflects long and short-term goals, achievable over a three-year period. Due to limited resources, it is challenging for a district to accomplish everything desired by the community, the board, the superintendent, and the staff. This budget attempts to describe what can be accomplished projections over the next year, and the next several years based on the revenue and the expenditure reflected on Federal, State, and County assumptions as of the date the budget was prepared.

The budget constantly changes as goals evolve and as the environment changes. Demographics, state funding, politics and the economy all influence the budget process. The Superintendent and the Board of Trustees must monitor the changes and modify the budget accordingly.

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ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT

ORGANIZATION

FISCAL YEAR 2023-24

The Alum Rock Union Elementary School District was established in 1930 and is comprised of an area approximately eleven square miles located in Santa Clara County. The district is currently operating twenty-two schools – one TK-K and twelve TK-5, four TK-8, and five middle schools 6-8 for a total population of about 8,000 students.

Board of Trustees

Name	Office	Term Expires
Corina Herrera-Loera	President	November 2024
Andrés Quintero	Vice President	November 2026
Andrea Flores Shelton	Clerk	November 2024
Linda Chavez	Member	November 2026
Minh Pham	Member	November 2026

Business Services

Hilaria Bauer, Ph.D
Superintendent

UNDERSTANDING SCHOOL BUDGETS

School budgets are sometimes daunting to read because they reflect a complex organization which performs many functions, funded by many sources, each of which has different provisions governing how their funds may or may not be used. This Budget report is a document which links the district's educational policies and goals with its strategies for achieving them. It calculates expected revenues and reflects district plans for using them during the fiscal year which began July 1, 2023 and ends June 30, 2024.

School districts use a system called "fund accounting". All revenues are placed in the General Fund or in one of the Special Purpose Funds which are either required or permitted by law. Most of the district's transactions flow through the General Fund. Most of the funds are spent for general purposes (Unrestricted programs). Expenditures from the funds must be made strictly according to their specified purpose. Much of the budget is regulated by law.

Each fund includes: A beginning balance (last year's ending balance), revenues, expenditures, and an ending balance. The ending balance in the General Fund is usually divided between a balance which is restricted for a special purpose and the remainder which can be used for any educational purposes. In all funds, revenues and expenditures are recorded line by line according to the purpose of the account.

In summary pages, the revenue and expense for funds are broken down into their major categories. Following the summary page, the reader will find several pages which detail the components of these categories, with some explanation.

Each fund also shows a Multi-Year Report of Income and Expense. This page reveals a financial history of the fund. This report tracks growth or decline of revenues and expenditures over time.

Restricted programs or activities are those funded from external revenue sources legally restricted or restricted by the donor to specific purposes. Programs funded by restricted and unrestricted sources will be accounted for and reported as restricted. An explanation of the Restricted programs is offered on page 6. Special Purpose Funds are explained on page 12.

All unusual terminology is explained in the glossary. Reviewing the glossary before approaching the financial pages will be helpful in understanding the relationships of program revenues and expenditures.

General Operating Fund

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
GENERAL OPERATING FUND - UNRESTRICTED/RESTRICTED
MULTI-YEAR
PROJECTION OF INCOME AND EXPENSE

	2021-22 Actuals	2022-23 Actuals	2023-24 Second Interim	2024-25 Projected	2025-26 Projected
BEGINNING BALANCE	25,856,527	41,167,681	71,944,362	36,397,427	15,562,118
REVENUES					
Local Control Funding Formula (LCFF)	106,164,436	115,164,220	114,010,181	108,294,744	106,625,613
Federal Revenue	16,265,783	15,441,111	22,208,708	5,260,812	5,161,551
Lottery Revenues	1,605,035	1,551,224	1,290,925	1,317,269	1,263,235
Other State Revenues	23,166,282	43,346,946	25,146,989	21,986,096	21,554,258
Other Local Revenues	9,312,023	10,533,935	10,260,187	8,811,310	8,679,870
TOTAL REVENUES	156,513,559	186,037,436	172,916,990	145,670,231	143,284,527
EXPENDITURES					
Certificated Salaries	57,560,418	60,453,846	67,687,631	65,567,333	65,688,092
Classified Salaries	20,074,522	21,402,292	24,776,850	24,805,408	25,300,517
Benefits	36,581,689	39,186,774	44,868,361	44,052,800	44,441,946
Books and Supplies	4,966,178	4,625,059	34,325,021	4,917,090	4,588,701
Services & Other Oper Exp	19,825,283	26,804,187	33,601,484	27,346,738	26,860,918
Capital Outlay	1,076,169	2,085,871	2,906,535	184,150	184,150
Other Outgo/Excess Cost	40,000	30,000	50,000	50,000	50,000
Debt Service	1,035,254	666,022	666,022	-	-
Direct Support/Indirect Cost	(207,110)	(243,296)	(417,979)	(417,979)	(417,979)
Other Adjustments	-	-	-	-	(12,500,000)
TOTAL EXPENDITURES	140,952,403	155,010,755	208,463,925	166,505,540	154,196,345
OTHER FINANCING SOURCES/USES					
Deferred Maintenance Transfer Out	(250,000)	(250,000)	-	-	-
Interfund Transfers In	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	(250,000)	(250,000)	-	-	-
INCREASE/(DECREASE)	15,311,156	30,776,681	(35,546,935)	(20,835,309)	(10,911,818)
NET BALANCE	41,167,683	71,944,362	36,397,427	15,562,118	4,650,300
COMPONENTS OF ENDING FUND BALANCE					
Non-Spendable					
Revolving Cash	20,000	20,000	20,000	20,000	20,000
Restricted					
Routine Repair	201,911	93,814	-	-	-
Special Education	1,124,337	310,956	-	-	-
Other Restricted	13,129,691	32,472,144	-	-	-
Committed	459,514	533,168	22,000,000	-	-
Economic Uncertainties	4,228,572	4,650,323	6,253,918	4,995,166	4,625,890
TOTAL DESIGNATION	**19,164,025**	**38,080,405**	**28,273,918**	**5,015,166**	**4,645,890**
UNASSIGNED/UNAPPROPRIATED AMOUNT	**22,003,658**	**33,863,957**	**8,123,509**	**10,546,952**	**4,410**

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
F.T.E. SUMMARY

2023-24 First Interim

	ROUTINE REPAIR	CATS	SPECIAL EDUC	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	EARLY LEARNING	NUTRI ED	BONDS	SELF INS	FTE TOTAL
Certificated											
1100 Teachers	-	24.800	76.600	101.400	350.750	452.150	-	-	-	-	452.150
1200 Cert Pupil Support	-	0.500	36.600	37.100	21.500	58.600	-	-	-	-	58.600
1300 Cert Supervisors	-	25.000	2.000	27.000	21.000	48.000	-	-	-	-	48.000
1900 Other Certificated	-	1.700	4.000	5.700	1.000	6.700	-	-	-	-	6.700
Total Certificated	-	52.000	119.200	171.200	394.250	565.450	-	-	-	-	565.450
Classified											
2100 Instr Aides	-	9.500	85.750	95.250	10.375	105.625	-	-	-	-	105.625
2200 Classified Support	21.500	41.875	-	63.375	76.844	140.219	-	43.375	-	-	183.594
2300 Class Supervisors and Admin	0.500	3.750	5.250	9.500	28.000	37.500	-	9.500	2.000	-	49.000
2400 Clerical and Office	2.500	22.750	3.500	28.750	45.050	73.800	0.250	3.000	0.950	-	78.000
2900 Other Classified	-	-	-	-	21.688	21.688	-	-	-	-	21.688
Total Classified	24.500	77.875	94.500	196.875	181.956	378.831	0.250	55.875	2.950	-	437.907
TOTAL FTE	24.500	129.875	213.700	368.075	576.206	944.281	0.250	55.875	2.950	-	1,003.357

2023-24 Second Interim

	ROUTINE REPAIR	CATS	SPECIAL EDUC	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	EARLY LEARNING	NUTRI ED	BONDS	SELF INS	FTE TOTAL
Certificated											
1100 Teachers	-	24.800	76.800	101.600	351.150	452.750	-	-	-	-	452.750
1200 Cert Pupil Support	-	0.500	36.600	37.100	21.500	58.600	-	-	-	-	58.600
1300 Cert Supervisors	-	24.500	2.000	26.500	21.000	47.500	0.500	-	-	-	48.000
1900 Other Certificated	-	1.700	4.000	5.700	1.000	6.700	-	-	-	-	6.700
Total Certificated	-	51.500	119.400	170.900	394.650	565.550	0.500	-	-	-	566.050
Classified											
2100 Instr Aides	-	9.500	87.250	96.750	10.375	107.125	-	-	-	-	107.125
2200 Classified Support	21.500	42.875	-	64.375	76.844	141.219	-	43.375	-	-	184.594
2300 Class Supervisors and Admin	0.500	3.750	5.250	9.500	28.000	37.500	-	9.500	2.000	-	49.000
2400 Clerical and Office	2.500	22.750	3.500	28.750	45.050	73.800	0.250	3.000	0.950	-	78.000
2900 Other Classified	-	-	-	-	21.688	21.688	-	-	-	-	21.688
Total Classified	24.500	78.875	96.000	199.375	181.956	381.331	0.250	55.875	2.950	-	440.407
TOTAL FTE	24.500	130.375	215.400	370.275	576.606	946.881	0.750	55.875	2.950	-	1,006.457

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
F.T.E. SUMMARY

2024-25 Budget

	ROUTINE REPAIR	CATS	SPECIAL EDUC	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	EARLY LEARNING	NUTRI ED	BONDS	SELF INS	FTE TOTAL
Certificated											
1100 Teachers	-	3.800	76.800	80.600	341.150	421.750	-	-	-	-	421.750
1200 Cert Pupil Support	-	0.500	36.600	37.100	21.500	58.600	-	-	-	-	58.600
1300 Cert Supervisors	-	3.500	2.000	5.500	42.000	47.500	0.500	-	-	-	48.000
1900 Other Certificated	-	1.700	4.000	5.700	1.000	6.700	-	-	-	-	6.700
Total Certificated	-	9.500	119.400	128.900	405.650	534.550	0.500	-	-	-	535.050
Classified											
2100 Instr Aides	-	9.500	87.250	96.750	10.375	107.125	-	-	-	-	107.125
2200 Classified Support	21.500	25.000	-	46.500	94.719	141.219	-	43.375	-	-	184.594
2300 Class Supervisors and Admin	0.500	3.750	5.250	9.500	28.000	37.500	-	9.500	2.000	-	49.000
2400 Clerical and Office	2.500	0.750	3.500	6.750	67.050	73.800	0.250	3.000	0.950	-	78.000
2900 Other Classified	-	-	-	-	21.688	21.688	-	-	-	-	21.688
Total Classified	24.500	39.000	96.000	159.500	221.831	381.331	0.250	55.875	2.950	-	440.407
TOTAL FTE	24.500	48.500	215.400	288.400	627.481	915.881	0.750	55.875	2.950	-	975.457

2025-26 Budget

	ROUTINE REPAIR	CATS	SPECIAL EDUC	TOTAL RESTR	UNRESTR	TOTAL RESTR/ UNRESTR	EARLY LEARNING	NUTRI ED	BONDS	SELF INS	FTE TOTAL
Certificated											
1100 Teachers	-	3.800	76.800	80.600	331.150	411.750	-	-	-	-	411.750
1200 Cert Pupil Support	-	0.500	36.600	37.100	21.500	58.600	-	-	-	-	58.600
1300 Cert Supervisors	-	3.500	2.000	5.500	42.000	47.500	0.500	-	-	-	48.000
1900 Other Certificated	-	1.700	4.000	5.700	1.000	6.700	-	-	-	-	6.700
Total Certificated	-	9.500	119.400	128.900	395.650	524.550	0.500	-	-	-	525.050
Classified											
2100 Instr Aides	-	9.500	87.250	96.750	10.375	107.125	-	-	-	-	107.125
2200 Classified Support	21.500	25.000	-	46.500	94.719	141.219	-	43.375	-	-	184.594
2300 Class Supervisors and Admin	0.500	3.750	5.250	9.500	28.000	37.500	-	9.500	2.000	-	49.000
2400 Clerical and Office	2.500	0.750	3.500	6.750	67.050	73.800	0.250	3.000	0.950	-	78.000
2900 Other Classified	-	-	-	-	21.688	21.688	-	-	-	-	21.688
Total Classified	24.500	39.000	96.000	159.500	221.831	381.331	0.250	55.875	2.950	-	440.407
TOTAL FTE	24.500	48.500	215.400	288.400	617.481	905.881	0.750	55.875	2.950	-	965.457

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT

GENERAL OPERATING FUND

BUDGET ASSUMPTIONS

2023-24 Second Interim

Beginning fiscal year 2013-14, K-12 finance system is replaced with a new Local Control Funding Formula (LCFF). For school districts and charter schools, the LCFF creates a base, supplemental, and concentration grants in place of most previous existing K-12 revenues, including revenue limits and most state categorical programs. As such, Alum Rock Union Elementary School District will no longer have state revenues such as but not limited to Class Size Reduction (CSR), Economic Impact Aid (EIA), and Transportation.

FACTOR	2022-23	2023-24	2024-25	2025-26
LCFF COLA	6.56%	8.22%	0.76%	2.73%
Average LCFF Entitlement Per ADA	$ 13,468	$ 14,784	$ 15,010	$ 15,553
Funded Average Daily Attendance (Including Aptitud & COE)	8,202.11	7,711.59	7,214.93	6,855.43
LCFF Gap Funded Percentage	100.00%	100.00%	100.00%	100.00%
LCFF Funded Unduplicated Pupil % (rolling 3 year average)	81.89%	82.23%	82.40%	82.80%
CSR Class Size	24:1	24:1	24:1	24:1
Lottery Income Non - Prop 20 (unrestricted)	$170/ADA	$177/ADA	$177/ADA	$177/ADA
Prop-20 (Restricted)	$67/ADA	$72/ADA	$72/ADA	$72/ADA
Special Education State COLA (Deficit)	6.56%	8.22%	0.76%	2.73%
State Categorical Programs COLA (Deficit)	6.56%	8.22%	0.76%	2.73%
Interest Rate for 10-year Treasuries	3.65%	4.16%	3.68%	3.50%
California Consumer Price Index (CPI)	5.71%	3.36%	2.83%	2.70%
Indirect Cost Rate	4.90%	6.42%	6.42%	6.42%
CalSTRS Employer Rate	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate	25.37%	26.68%	27.80%	28.50%
Number of Parcels Taxed (extended until June 30, 2030)	21,215	21,215	21,215	21,215
Parcel Tax rate	$ 214.10	$ 221.70	$ 226.58	$ 231.56

2023-24 LCFF Entitlement Factors			
Entitlement Factors per ADA	**K-3**	**4-6**	**7-8**
2022-23 Base Grant	$ 9,166	$ 9,304	$ 9,580
Statutory COLA at 8.22%	$ 753	$ 765	$ 787
2023-24 Base Grants	$ 9,919	$ 10,069	$ 10,367
Adjustment Percentage (Grade Span Adjustment)	10.4%		
Adjustment Amount	$ 1,032		
2023-24 Adjusted Grant Amount	$ 10,951	$ 10,069	$ 10,367
Transitional Kindergarten (TK) Add-On	$ 3,044		

GENERAL FUND

Unrestricted Programs

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
GENERAL FUND - UNRESTRICTED
Multi-Year
Projection of Income and Expense

	2021-22 Actuals	2022-23 Actuals	2023-24 Second Interim	2024-25 Projected	2025-26 Projected
BEGINNING BALANCE	18,279,722	26,711,743	39,067,448	36,397,427	15,562,118
REVENUES					
Local Control Funding Formula (LCFF)	106,164,436	115,164,220	114,010,181	108,294,744	106,625,613
Lottery Revenues	1,605,035	1,551,224	1,290,925	1,317,269	1,263,235
Other State Revenues	281,963	561,552	582,574	605,976	609,956
Parcel Tax Revenue	4,510,660	4,469,291	4,656,332	4,758,826	4,863,420
Other Local Revenues	1,567,179	2,870,565	3,816,543	3,333,419	3,150,633
TOTAL REVENUES	114,129,273	124,616,851	124,356,555	118,310,234	116,512,857
EXPENDITURES					
Certificated Salaries	41,799,872	42,064,350	46,333,011	49,539,750	49,420,095
Classified Salaries	11,386,943	11,426,246	13,459,485	16,237,621	16,562,374
Benefits	20,365,890	21,322,200	24,727,140	27,532,008	27,697,007
Books and Supplies	1,597,728	1,810,504	2,500,275	2,500,275	2,300,275
Services & Other Oper Exp	9,932,861	10,385,937	12,065,438	12,065,438	12,065,438
Capital Outlay	119,982	287,875	184,150	184,150	184,150
Other Outgo/Excess Cost	30,000	30,000	30,000	30,000	30,000
Debt Service	1,035,254	666,022	666,022	-	-
Direct Support/Indirect Cost	(3,010,192)	(2,766,690)	(5,973,695)	(3,577,963)	(3,585,720)
Other Adjustment	-	-	-	-	(12,500,000)
TOTAL EXPENDITURES	83,258,338	85,226,444	93,991,826	104,511,279	92,173,619
OTHER FINANCING SOURCES/USES					
Deferred Maintenance Transfer Out	(250,000)	(250,000)	-	-	-
Routine Repair & Mainenance Contribution	(4,031,238)	(4,031,238)	(4,463,511)	(4,463,511)	(4,463,511)
Special Ed Contribution	(18,157,676)	(22,753,464)	(28,571,239)	(30,170,753)	(30,787,545)
Interfund Transfers In	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	(22,438,914)	(27,034,702)	(33,034,750)	(34,634,264)	(35,251,056)
INCREASE/(DECREASE)	8,432,021	12,355,705	(2,670,021)	(20,835,309)	(10,911,818)
NET BALANCE	26,711,743	39,067,448	36,397,427	15,562,118	4,650,300
COMPONENTS OF ENDING FUND BALANCE					
Non-Spendable					
Revolving Cash	20,000	20,000	20,000	20,000	20,000
Committed	-	-	22,000,000	-	-
Pre Paid	459,514.35	533,168.26			
Economic Uncertainties	4,228,572	4,650,323	6,253,918	4,995,166	4,625,890
TOTAL DESIGNATION	**4,708,086**	**5,203,491**	**28,273,918**	**5,015,166**	**4,645,890**
UNASSIGNED/UNAPPROPRIATED AMOUNT	**22,003,657**	**33,863,957**	**8,123,509**	**10,546,952**	**4,410**

Note: STRS on Behalf is reflected in Restricted MY

GENERAL FUND

Restricted Programs

Alum Rock Union Elementary School District

K-8 GENERAL FUND SUMMARY
RESTRICTED PROGRAMS

2023-24 Second Interim

COMMENTS

Restricted programs or activities within the General Fund must be identified, accounted for, and reported separately. This requirement means that General Fund activities will be divided into restricted and unrestricted segments.

Restricted programs or activities are those funded from external revenue sources legally restricted or restricted by the donor to specific purposes. Programs funded by restricted and unrestricted sources will be accounted for and reported as *restricted*.

Multi-year reports have been prepared for Routine Repair, Categoricals and Special Education.

ALUMROCK UNION ELEMENTARY SCHOOL DISTRICT
GENERAL FUND - RESTRICTED
Multi-Year
Projection of Income and Expense

	2021-22 Actuals	2022-23 Unaudited Actuals	2023-24 Second Interim	2024-25 Projected	2025-26 Projected
BEGINNING BALANCE	7,576,805	14,455,938	32,876,914	-	-
REVENUES					
Federal Revenues	16,265,783	15,441,111	22,208,708	5,260,812	5,161,551
Other State Revenues	22,884,319	42,785,394	24,564,415	21,380,120	20,944,302
Other Local Revenues	3,234,184	3,194,079	1,787,312	719,065	665,817
TOTAL REVENUES	42,384,286	61,420,584	48,560,435	27,359,997	26,771,670
EXPENDITURES					
Certificated Salaries	15,760,546	18,389,496	21,354,620	16,027,583	16,267,997
Classified Salaries	8,687,579	9,976,046	11,317,365	8,567,787	8,738,143
Benefits	16,215,799	17,864,574	20,141,221	16,520,792	16,744,939
Books and Supplies	3,368,450	2,814,555	31,824,746	2,416,815	2,288,426
Services & Other Oper Exp	9,892,422	16,418,250	21,536,046	15,281,300	14,795,480
Capital Outlay	956,187	1,797,996	2,722,385	-	-
Other Outgo/Excess Cost	10,000	-	20,000	20,000	20,000
Debt Service					
Direct Support/Indirect Cost	2,803,082	2,523,394	5,555,716	3,159,984	3,167,741
Other Adjustments	-	-	-	-	-
TOTAL EXPENDITURES	57,694,065	69,784,310	114,472,099	61,994,261	62,022,726
OTHER FINANCING SOURCES/USES					
Contribution to Restricted	-	-	-	-	-
Routine Repair & Mainenance Contribution	4,031,238	4,031,238	4,463,511	4,463,511	4,463,511
Special Ed Contribution	18,157,676	22,753,464	28,571,239	30,170,753	30,787,545
TOTAL OTHER FINANCING SOURCES/USES	22,188,914	26,784,702	33,034,750	34,634,264	35,251,056
INCREASE/(DECREASE)	6,879,135	18,420,976	(32,876,914)	-	-
OTHER RESTATEMENT	-	-	-	-	-
NET BALANCE	**14,455,938**	**32,876,914**	**-**	**-**	**-**
COMPONENTS OF ENDING FUND BALANCE					
Restricted					
Special Education	1,124,337	310,956	-	-	-
Routine Repair	201,911	93,814	-	-	-
Other Restricted	13,129,691	32,472,144	-	-	-
TOTAL DESIGNATION	**14,455,939**	**32,876,914**	**-**	**-**	**-**

Alum Rock Union Elementary School District
Fund 05 - Routine Repair & Maintenance
Multi Year
Projection of Income and Expense

In accordance with the provision of the state of California Education Code Section 17070.75, districts are required to establish a restricted account within the district's general fund for the exclusive purpose of providing funding for annual ongoing maintenance and routine repair ensure the State School Building projects are at all times kept in good repair

	2021-22	2022-23	2023-24	2024-25	2025-26
	Actuals	Unaudited Actuals	Second Interim	Projected	Projected
BEGINNING BALANCE	675,434	201,911	93,814	-	-
REVENUES					
Other Local Revenues	(115,733)	115,733	0	0	0
TOTAL REVENUES	(115,733)	115,733	0	0	0
OTHER FINANCING SOURCES/USES					
Transfers In - Fm General Fund	4,031,238	4,031,238	4,463,511	4,463,511	4,463,511
TOTAL OTHER FINANCING SOURCES/USES	4,031,238	4,031,238	4,463,511	4,463,511	4,463,511
TOTAL BEGINNING BALANCE & OTHER FINANCING SOURCES/USES	4,590,939.00	4,348,882	4,557,325	4,463,511	4,463,511
EXPENDITURES					
Classified Salaries	1,790,361	1,755,070	2,116,168	2,111,592	2,152,824
Benefits	945,863	966,010	1,178,160	1,225,458	1,260,319
Books and Supplies	416,762	429,487	412,672	412,672	388,722
Services & Other Oper Exp	944,697	905,742	575,394	444,519	392,376
Capital Outlay	0	0	0	0	0
Direct Support/Indirect Cost	291,345	198,759	274,930	269,270	269,270
TOTAL EXPENDITURES	4,389,028	4,255,068	4,557,325	4,463,511	4,463,511
ENDING BALANCE	201,911	93,814	0	0	0

Alum Rock Union Elementary School District
Categorical - Fund 06
Multi-Year
Projection of Income and Expense

	2021-22	2022-23	2023-24	2024-25	2025-26
	Actuals	Actuals	Second Interim	Projected	Projected
BEGINNING BALANCE	9,935,799	13,129,691	32,472,144	-	-
ADJUSTMENT TO BEGINNING BALANCE	(3,034,429)	-	-	-	-
ADJUSTED BEGINNING BALANCE	6,901,370				
REVENUES					
Federal Revenues	13,656,094	13,150,492	20,355,866	3,407,970	3,308,709
State Revenues	14,622,377	36,487,711	18,147,383	14,963,088	14,527,270
Other Local Revenues	1,453,184	2,188,528	1,063,118	695,314	642,066
TOTAL REVENUES	29,731,655	51,826,731	39,566,367	19,066,372	18,478,045
OTHER FINANCING SOURCES/USES					
Transfers In - Fm General Fund	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	-	-	-	-	-
TOTAL BEGINNING BALANCE & OTHER FINANCING SOURCES/USES	36,633,025	64,956,422	72,038,511	19,066,372	18,478,045
EXPENDITURES					
Certificated Salaries	4,866,854	6,182,867	8,000,101	2,472,919	2,510,013
Classified Salaries	3,754,514	4,736,506	5,367,011	2,545,661	2,596,574
Benefits	3,544,184	5,057,556	6,102,530	2,317,835	2,371,500
Books and Supplies	2,863,603	2,218,111	31,144,271	1,728,761	1,616,529
Services & Other Oper Exp	6,548,982	11,458,903	15,358,411	9,075,996	8,486,778
Building Improvement/Equipment	956,187	1,792,665	2,722,385	-	-
Direct Support/Indirect Cost	969,010	1,037,670	3,343,802	925,200	896,651
Other Adjustment	-	-	-	-	-
Transfers to Other Funds	-	-	-	-	-
TOTAL EXPENDITURES	23,503,334	32,484,278	72,038,511	19,066,372	18,478,045
ENDING BALANCE	13,129,691	32,472,144	-	-	-
COMPONENTS OF ENDING FUND BALANCE					
ESSER III	-	9,616,564	-	-	-
Educator Effectiveness	2,073,915	1,677,165	-	-	-
Lottery	1,062,128	1,147,964	-	-	-
CCSPP	-	137,626	-	-	-
Arts, Music & Instructional Materials	-	4,667,362	-	-	-
Kitchen Infrastructure	366,267	899,459	-	-	-
LCSSP	564,467	222,919	-	-	-
Classified School Employees PD	63,213	56,093	-	-	-
SB 117 Covid-19 LEA Response	83,129	83,129	-	-	-
ELOG	580,255	124,377	-	-	-
ELOG Paraeducators	683,165	566,363	-	-	-
Learning Recovery Emergency Block	-	11,098,041	-	-	-
Expanded Learning Opportunities Program	6,350,945	10,190,724	-	-	-
Other Local & Local Donations	1,154,044	1,600,922	-	-	-
Mathson Fire	148,163	-	-	-	-
TOTAL DESIGNATION	**13,129,691**	**32,472,144**	**-**	**-**	**-**
UNASSIGNED/UNAPPROPRIATED AMOUNT	-	-	-	-	-

Alum Rock Union Elementary School District
SPECIAL EDUCATION - FUND 08
Multi-Year
Projection of Income and Expense

	2021-22 Actuals	2022-23 Actuals	2023-24 Second Interim	2024-25 Projected	2025-26 Projected
BEGINNING BALANCE	-	1,124,337	310,956	-	-
REVENUES					
Federal Revenues	2,609,689	2,290,619	1,852,842	1,852,842	1,852,842
Other State Revenues	2,046,891	1,224,658	1,108,364	1,108,364	1,108,364
Other Local Revenues	10,754	92,269	23,751	23,751	23,751
TOTAL REVENUES	4,667,334	3,607,546	2,984,957	2,984,957	2,984,957
OTHER FINANCING SOURCES/USES					
Transfers In - Transfer of Apportionment	1,885,979	797,549	700,443	-	-
Transfers In - Fm General Fund	18,157,676	22,753,464	28,571,239	30,170,753	30,787,545
TOTAL OTHER FINANCING SOURCES/USES	20,043,655	23,551,013	29,271,682	30,170,753	30,787,545
TOTAL BEGINNING BALANCE & OTHER FINANCING SOURCES/USES	24,710,989	28,282,896	32,567,595	33,155,710	33,772,502
EXPENDITURES					
Certificated Salaries	10,893,692	12,206,629	13,354,518	13,554,664	13,757,984
Classified Salaries	3,142,704	3,484,470	3,834,186	3,910,534	3,988,745
Benefits	5,510,701	6,767,983	7,551,863	7,668,831	7,804,452
Books and Supplies	88,085	166,957	267,803	275,382	283,175
Services & Other Oper Exp	2,398,743	4,053,605	5,602,241	5,760,785	5,916,326
Building Improvement/Equipment	-	5,331	-	-	-
Other Outgo/Excess cost	10,000	-	20,000	20,000	20,000
Direct Support/Indirect Cost	1,542,727	1,286,965	1,936,984	1,965,514	2,001,820
Transfers to Other Funds	-	-	-	-	-
TOTAL EXPENDITURES	23,586,652	27,971,940	32,567,595	33,155,710	33,772,502
OTHER RESTATEMENTS					
ENDING BALANCE	1,124,337	310,956	-	-	-
COMPONENTS OF ENDING FUND BALANCE					
Dispute Prevention/Resolution	37,821				
Learning Recovery Support	523,121				
Early Intervention Preschool Grant	563,395	310,956			
TOTAL DESIGNATION	**1,124,337**	**310,956**	**-**	**-**	**-**
UNASSIGNED/UNAPPROPRIATED AMOUNT	-	-	-	-	-

SPECIAL PURPOSE FUNDS

FUND ACCOUNTING

The accounts of the District are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that compromise its assets, liabilities, fund equity, revenues, and expenditures or expenses, 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.

SPECIAL PURPOSE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The District maintains three special revenue funds:

1. Child Development Fund is used to account for revenues received through the California State Pre-School Program to offer a comprehensive licensed pre-school program.

2. Cafeteria Fund is used to account for revenues received and expenditures made to operate the District's cafeterias.

3. Deferred Maintenance Fund is used for the purpose of major repair or replacement of District property.

Capital Project Funds are used to account for the acquisition and/or construction of all major governmental general fixed assets. The District maintains the following capital project funds:

1. Capital Facilities Fund is used to account separately for money received from fees levied on developers or other agencies as a condition of approving a development.

2. County School Facilities Fund is established pursuant to Education Code section 17070.43 to receive apportionments from the State School Facilities Fund authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants.

3. Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund moneys for capital outlay purposes (Education Code section 42840).

Building Fund 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.

1. 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).

Self-Insurance Fund exists to separate monies received for self-insurance activities, health & welfare and workers' compensation, from other operating funds and are lawfully restricted for insurance purposes (*Education Code* Section 17566 and *Government Code* Section 53205). The Self-Insurance Fund is a sub-fund of the General Fund.

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 maintains one debt service funds that are managed by the Santa Clara County Controller's Office:

1. Bond Interest and Redemption Fund are used for the repayment of bonds issued for the LEA.

SPECIAL REVENUE FUNDS

Child Development Fund

Cafeteria Fund

Deferred Maintenance Fund

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
FUND 12 - CHILD DEVELOPMENT
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE

	2021-22 Actuals	2022-23 Actuals	2023-24 Second Interim	2024-25 Projected	2025-26 Projected
BEGINNING BALANCE	-	-	112,577	-	-
REVENUES					
Federal Revenues	10,800	112,576	-	-	-
State Revenues	762,560	1,970,202	5,637,058	4,246,081	4,246,081
Local Revenues	517	12,825	-	-	-
Transfers In	-	-	-	-	-
TOTAL REVENUES	773,877	2,095,603	5,637,058	4,246,081	4,246,081
OTHER FINANCING SOURCES/USES					
Transfers In	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/USE	-	-	-	-	-
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	773,877	2,095,603	5,749,635	4,246,081	4,246,081
EXPENDITURES					
Certificated Salaries	-	8,676	90,064	91,415	92,786
Classified Salaries	17,032	18,795	20,518	20,928	21,346
Benefits	5,759	8,465	28,821	29,840	30,477
Books and Supplies	40,307	104,079	1,352,810	136,340	135,652
Services & Other Oper Exp	702,775	1,832,076	4,147,243	3,857,379	3,855,641
Capital Outlay	-	-	-	-	-
Other Outgo	8,004	10,935	110,179	110,179	110,179
Direct Support/Indirect Cost	-	-	-	-	-
TOTAL EXPENDITURES	773,877	1,983,026	5,749,635	4,246,081	4,246,081
ENDING FUND BALANCE	-	112,577	-	-	-

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
CAFETERIA - FUND 130
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE

The Cafeteria Fund, designated as Fund 13, is for the purpose of providing food services in the District. Resources provided by the State and Federal Assistance and monies collected from lunch programs. The funds may be expended for Cafeteria related purposes.

		2021-22	2022-23	2023-24	2024-25	2025-26
		Actuals	Actuals	Second Interim	Projected	Projected
BEGINNING FUND BALANCE		**4,285,345**	**5,792,669**	**6,616,519**	**4,570,278**	**2,682,498**
REVENUES						
8220	Federal Revenue	7,820,749	6,573,848	6,507,339	6,390,845	6,323,070
8290	All Other Federal Revenue	5,814	0	0	0	0
8520	State Revenue	438,483	2,127,835	2,554,665	2,480,685	2,431,113
8590	All Other State Revenues (Pers on Behalf)	0	0	0	0	0
8660	Interest	26,522	100,108	20,000	10,000	10,000
8662	Net Increace/Decrease FVI	(114,530)	100,481	0	0	0
86xx	Local Revenue	9,745	2,191	20,000	20,000	20,000
		8,186,783	**8,904,463**	**9,102,004**	**8,901,530**	**8,784,183**
OTHER FINANCING SOURCES						
8916	Trnsfr In - From General Fund (Meals for Needy)	0	0	0	0	0
8916	Trnsfr In - From General Fund	0	0	0	0	0
8919	Other Auth Interfund Trans In	0	0	0	0	0
		0	**0**	**0**	**0**	**0**
TOTAL REVENUE		**8,186,783**	**8,904,463**	**9,102,004**	**8,901,530**	**8,784,183**
TOTAL BEGINNING FUND BALANCE, REVENUES & OTHER FINANCING SOURCES		**12,472,128**	**14,697,131**	**15,718,523**	**13,471,808**	**11,466,681**
EXPENDITURES						
2000	Classified Salaries	2,337,533	2,581,558	3,373,494	3,435,336	3,499,082
3000	Benefits	1,597,390	1,749,159	2,337,597	2,466,327	2,537,979
4000	Books and Supplies	2,488,276	3,406,099	4,886,445	4,316,410	4,214,410
5000	Services & Other Oper Exp	57,155	111,435	232,909	229,909	229,909
6000	Capital Outlay	0	0	10,000	10,000	50,000
7000	Direct Support/Indirect Cost	199,105	232,361	307,800	331,328	338,078
	Other Adjustment	0	0	0	0	0
TOTAL EXPENDITURES		**6,679,459**	**8,080,612**	**11,148,245**	**10,789,310**	**10,869,459**
ENDING NET FUND BALANCE		**5,792,669**	**6,616,519**	**4,570,278**	**2,682,498**	**597,221**
COMPONENTS OF ENDING FUND BALANCE						
	Revolving Cash	1,000	1,000	1,000	1,000	1,000
	Stores Inventory	131,409	131,409	131,409	131,409	131,409
	Designated for Equipment Replacement	25,000	25,000	25,000	25,000	25,000
	Restricted	5,635,259	6,459,110	4,412,869	2,525,089	439,812
TOTAL DESIGNATIONS		**5,792,669**	**6,616,519**	**4,570,278**	**2,682,498**	**597,221**
NET REVENUE vs EXPENDITURES		1,507,324	823,850	(2,046,241)	(1,887,780)	(2,085,277)

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
FUND 14 - DEFERRED MAINTENANCE
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE

The Deferred Maintenance Program (DMP) was subsumed in fiscal year 2013-14 with the implementation of LCFF. District Fund 14, DMP, is a special revenue fund. Per GAAP, a substantial portion of the fund's inflows must be restricted or committed revenue sources. Although there is no longer restricted revenue to record in the fund, Districts may continue to use this fund for DMP purposes.

	2021-22	2022-23	2023-24	2024-25	2025-26
	Actuals	Actuals	Second Interim	Projected	Projected
BEGINNING BALANCE	922,805	879,612	945,340	0	0
REVENUES					
Federal Revenues	-	-	-	-	-
State Revenues	-	-	-	-	-
Transfers In - Fm General Fund	250,000	250,000	-	-	-
Local Revenues	(11,424)	36,317	-	-	-
TOTAL REVENUES	238,576	286,317	-	-	-
OTHER FINANCING SOURCES/USES					
Transfers In - Fm Routine Repair					
Transfers In - Fm Measure G -	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	-	-	-	-	-
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	1,161,381	1,165,930	945,340	0	0
EXPENDITURES					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	12,731	36,165	275,000	-	-
Services & Other Oper Exp	143,767	30,600	566,933	-	-
Capital Outlay	125,271	153,824	103,407	-	-
TOTAL EXPENDITURES	281,769	220,590	945,340	-	-
ENDING BALANCE	879,612	945,340	0	0	0

CAPITAL PROJECT FUNDS

GO Bond-Measure I, J & S Funds

Capital Facilities Fund

County School Facility Fund

Special Reserve Fund

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
FUND 21 - BUILDING FUND
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE

This fund 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 revenues from rentals and leases of real property specifically authorized for deposit into the fund by the Governing Board (Education code Section 41003.)

	2021-22	2022-23	2023-24	2024-25	2025-26
	Actuals	Actuals	Second Interim	Projected	Projected
BEGINNING BALANCE	7,914,469	7,117,782	47,158,659	19,232,186	13,073,125
REVENUES					
Proceeds from the Sale of Bonds	-	59,107,196	-	-	-
All Other Financing Source	-	-	-	-	-
State Revenue (PERS)	-	-	-	-	-
Other Local Revenue **	(17,632)	(1,483,942)	1,483,942	-	-
Interest	40,741	820,700	500,000	500,000	500,000
TOTAL REVENUES	23,109	58,443,954	1,983,942	500,000	500,000
OTHER FINANCING SOURCES/USES					
Transfers Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/USES					
TOTAL BEGINNING BALANCE & REVENUES & OTHER FINANCING SOURCES/USES	7,937,578	65,561,736	49,142,601	19,732,186	13,573,125
EXPENDITURES					
Classified Salaries	22,143	104,631	384,395	411,210	419,434
Benefits	13,258	56,074	190,880	208,684	215,294
Books and Supplies	-	434,611	47,000	17,364	17,735
Services & Other Oper Exp	634,142	2,334,121	1,606,345	2,021,803	2,022,533
Capital Outlay	150,253	4,066,004	27,681,796	4,000,000	4,000,000
Other Outgo	-	11,407,636	-	-	-
Direct Support/Indirect Cost					
TOTAL EXPENDITURES	819,796	18,403,077	29,910,415	6,659,061	6,674,997
ENDING BALANCE*	7,117,782	47,158,659	19,232,186	13,073,125	6,898,128

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
FUND 25 - CAPITAL FACILITIES
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE

The Capital Facilities Fund is used primarily to account separately for fees collected from developers, agencies, and individuals as a condition for being granted a building permit. The Governing Board of any school district is authorized to levy a fee, charge, dedication, or other requirement against any construction within the boundaries of the district, for the purpose of funding the construction or reconstruction of school facilities. The District charges $2.24 per square foot for residential and $0.32 per square foot for

	2021-22	2022-23	2023-24	2024-25	2025-26
	Actuals	Actuals	Second Interim	Projected	Projected
BEGINNING BALANCE	1,855,353	14,780	276,977	576,977	876,977
REVENUES					
Federal Revenues	-	-	-	-	-
State Revenues	-	-	-	-	-
Local Revenues	113,270	262,197	300,000	300,000	300,000
TOTAL REVENUES	113,270	262,197	300,000	300,000	300,000
TOTAL BEGINNING BALANCE & REVENUES	1,968,622	276,977	576,977	876,977	1,176,977
EXPENDITURES					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Other Outgo	1,953,842	-	-	-	-
Direct Support/Indirect Cost	-	-	-	-	-
TOTAL EXPENDITURES	1,953,842	0	0	0	0
ENDING BALANCE	14,780	276,977	576,977	876,977	1,176,977

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
FUND 35 - COUNTY SCHOOL FACILITY
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE

This fund is established pursuant to Education Code Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), or the 2004 State School Facilities Fund (Proposition 55) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070 et seq.).

	2021-22	2022-23	2023-24	2024-25	2025-26
	Actuals	Actual	Second Interim	Projected	Projected
BEGINNING BALANCE	6,016	(0)	2	(0)	(0)
REVENUES					
Other State Revenues	-	-	-	-	-
Other Local Revenues	(4,511)	2	-	-	-
Transfers In	-	-	-	-	-
TOTAL REVENUES	(4,511)	2	-	-	-
OTHER FINANCING SOURCES/USES					
Transfers Out	-	-	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	-	-	-	-	-
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	1,506	2	2	(0)	(0)
EXPENDITURES					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	-	-	2	-	-
Capital Outlay	-	-	-	-	-
Other Outgo	1,506	-	-	-	-
Direct Support/Indirect Cost	-	-	-	-	-
TOTAL EXPENDITURES	1,506	-	2	-	-
ENDING NET FUND BALANCE *	(0)	2	(0)	(0)	(0)

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
FUND 40 - SPECIAL RESERVE
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE

The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes. This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to Funds 21, 25, 30, and 35. Other authorized revenues that may be transferred to this fund are proceeds from the sale of real property. What is reflected in this fund is the remaining fund balance from the sale of the Conniff property in 1983.

	2021-22	2022-23	2023-24	2024-25	2025-26
	Actuals	Actuals	Second Interim	Projected	Projected
BEGINNING BALANCE	219	(0)	623,750	(0)	(0)
REVENUES					
Federal Revenues					
State Revenues	-	-	-	-	-
Local Revenues	0	623,750	619,029	-	-
TOTAL REVENUES	0	623,750	619,029	-	-
OTHER FINANCING SOURCES/USES					
Transfers In	-	-	-	-	-
TOTAL OTHER FIANCING SOURCES/USES	-	-	-	-	-
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	219	623,750	1,242,779	(0)	(0)
EXPENDITURES					
Classified Salaries	-	-	-	-	-
Benefits	-	-	-	-	-
Books and Supplies	-	-	-	-	-
Services & Other Oper Exp	-	-	-	-	-
Capital Outlay	-	-	1,242,779	-	-
Other Outgo	219	-	-	-	-
Direct Support/Indirect Cost					
TOTAL EXPENDITURES	219	-	1,242,779	-	-
ENDING BALANCE	(0)	623,750	(0)	(0)	(0)

SELF-INSURANCE FUND

ALUM ROCK UNION ELEMENTARY SCHOOL DISTRICT
FUND 67 - SELF-INSURED FUND
MULTI-YEAR
PROJECTIONS OF INCOME AND EXPENSE

Internal service funds are created principally to render services to other organizational units of the LEA on a cost-reimbursment basis. Self-insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity. (Education Code Section 17566). Our Fund 67 includes both self-insured and fully insured insurance programs.

	2021-22 Actuals	2022-23 Actuals	2023-24 Second Interim	2024-25 Projected	2025-26 Projected
BEGINNING BALANCE	2,301,072	3,071,558	3,879,603	3,997,910	3,734,696
Beginning Balance Adjustment					
REVENUES					
Federal Revenues					
State Revenues	-	-	-	-	-
Local Revenues	18,740,375	19,718,212	18,970,695	19,160,401	19,352,005
Transfers In	-	-	-	-	-
TOTAL REVENUES	18,740,375	19,718,212	18,970,695	19,160,401	19,352,005
OTHER FINANCING SOURCES/USES					
Transfers In					
TOTAL OTHER FINANCING SOURCES/USES					
TOTAL BEGINNING BALANCE, REVENUES & OTHER FINANCING SOURCES/USES	21,041,447	22,789,770	22,850,297	23,158,311	23,086,702
EXPENDITURES					
Classified Salaries	74,707	76,153	-	-	-
Benefits	40,302	43,889	-	-	-
Books and Supplies	2,078	1,777	6,500	6,697	6,900
Services & Other Oper Exp	17,852,802	18,788,348	18,845,887	19,416,918	20,005,250
Capital Outlay	-	-	-	-	-
Other Outgo	-	-	-	-	-
Direct Support/Indirect Cost					
TOTAL EXPENDITURES	17,969,889	18,910,167	18,852,387	19,423,615	20,012,150
ENDING FUND BALANCE	3,071,558	3,879,603	3,997,910	3,734,696	3,074,551

APPENDICES

LCFF Acronyms

- ADA Average Daily Attendance
- BASC Business and Administration Steering Committee
- BGS Base Grade Span
- BOE Board of Education (LEAs)
- CDE California Department of Education
- COE County Office of Education
- CY Current Year
- DOF Department of Finance
- EC Education Code
- EL English Learners
- ERT Economic Recovery Target
- FRPM Free and Reduced Priced Meals
- FY Foster Youth
- GSA Grade Span Adjustment
- LAO Legislative Analyst's Office
- LEA Local Educational Agency (Districts, Charters, & COEs)
- LCAP Local Control Accountability Plan
- LCFF Local Control Funding Formula
- LI Low Income
- MPP Minimum Proportionality Percentage
- NSLP National School Lunch Program
- NSS Necessary Small School
- PY Prior Year
- RL Revenue Limit
- SACS Standardized Account Code Structure
- SBE State Board of Education
- SDC Special Day Class
- SED Socioeconomically Disadvantaged
- TIIBG Targeted Instructional Improvement Block Grant

Glossary of Common School Finance Terms

ADA Average daily attendance. There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Up through 1997-98, ADA included excused absences but, effective 1998-99, excused absences no longer count towards ADA. In classes for adults and ROC/P, one unit of ADA is credited for each 525 classroom hours. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year.

AB 1200 Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education, by establishing significant administrative hurdles an obligations for agency budgets and fiscal practices. See especially Education Code Sections 1240 et seq. and 42131 et seq.

Accrual Basis Accounting An accounting system where transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

Ad valorem Taxes Taxes that are based on the value of property, such as the standard property tax. The only new taxes based on the value of property that are allowed today are those imposed with a two-thirds voter approval for capital facilities bonded indebtedness.

Apportionment State aid given to a school district or county office of education. Apportionments are calculated three times for each school year: (1) the First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (see Attendance Reports); (2) the Second Principal Apportionment (P-2) is calculated in June corresponding to the P-2 ADA; and, (3) the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA (except for programs where the annual count of ADA is used).

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

Appropriation For Contingencies That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intrabudget transfer; i.e. transfer to other specific appropriation accounts as needed during the fiscal year.

Assessed Valuation (also, Assessed Value) The total value of property for taxation purposes within a school agency, as determined by state and county assessors. The "AV" of a school district will influence the total property tax income of a school district. The percentage growth in statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the state for fully funding district and county revenue limits, as well as for Proposition 98 calculations. Ever since Proposition 13, the assessed value of properties in California are adjusted to the true market value only at the time of new construction or transfer of ownership. For all other properties, the assessed value grows by a maximum of 2% a year, resulting in the assessed value of many properties being far less than their current market value.

Attendance Reports Each school agency reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA, called the P-2 ADA, is counted from July 1 through the last school month ending on or before April 15 of a school year. Annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on a school agency's P-2 ADA, except for adult education programs, regional occupational centers and programs and nonpublic school funding, all of which use the annual count of ADA. Also, under certain circumstances when a district has a very large influx of migrant students in the Spring, a district may request the use of annual ADA in lieu of P-2 ADA.

Base Revenue Limit See Revenue Limit.

Basic Aid The California Constitution guarantees that each school district will receive a minimum amount of state aid, called "basic aid," equal to $120 per ADA or $2,400 per district, whichever is greater. "Basic aid school districts" are those eligible for the basic aid constitutional guarantee only, since all of the balance of the school districts' revenue limit is funded by local property taxes.

Benefit Assessment Districts See Maintenance Assessment Districts.

Bonded Indebtedness An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness, provided the taxes are approved by a two-thirds vote of the electorate.

Categorical Aid Funds from the state or federal government granted to qualifying school agencies for specialized programs regulated and controlled by federal or state law or regulation. Examples include programs for children with special needs, such as special education and Gifted and Talented Education (GATE); special programs, such as the School Improvement Program (SIP); or, special purposes, such as transportation. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

CBEDS California Basic Education Data System. The statewide system of collecting enrollment, staffing and salary data from all school districts on an "Information Day" each October.

CBEST The California Basic Education Skills Test. Required of anyone seeking certification as a teacher, the test measures proficiency in reading, writing and mathematics.

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

Chapter 1 Federal financial assistance to districts to meet the special needs of educationally deprived children, i.e. children whose educational attainment is below the level appropriate for children of their age. Funding is to supplement services in reading, language arts and mathematics to identified students.

Chapter 2 Federal financial assistance for schools under the Education Consolidation and Improvement Act, 20 U.S.C. Sec. 3811 et seq., which consolidated the provisions of Titles II, III, IV, VI, VII and part IX of the Elementary and Secondary Education Act of 1965. The law provides federal grants to develop and implement a comprehensive and coordinated program to improve elementary and secondary instruction in basic skills of reading, math and language arts, as formerly authorized in Title II.

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

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

Concurrently Enrolled Pupils who are enrolled both in a regular program for at least the minimum school day and also in a regional occupational center or program (ROC/P) or class for adults. Such a student will generate both regular ADA for the time in the regular program plus concurrently enrolled ADA for the time in ROC/P or adult classes. By qualifying for both regular ADA and concurrently enrolled ADA, such a student can generate more than one unit of ADA.

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

Cost-of-Living Adjustment (COLA) An increase in funding for government programs, including revenue limits or categorical programs. Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for State and Local Governments – a government price index. (See Education Code Section 42238.1.)

Credentialed Teacher One holding a credential to teach issued by the State Commission on Teacher Credentialing. A credential is issued to those who have successfully completed all college training and courses required by the State, have graduated from an accredited college or university, have met any other state requirements and have passed the California Basic Education Skills Test (CBEST).

Criteria and Standards Local school agency budgets must meet state-adopted provisions of "criteria and standards." These provisions establish minimum fiscal standards, such as a minimum reserve level, that school districts, county offices of education and the State use to monitor fiscal solvency and accountability. See Education Code Sections 33127 et seq.

Declining Enrollment Adjustment A formula that cushions the drop in income in a district with a declining student population. Under current law, districts are funded for the higher of either current year or prior year ADA.

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

Economic Impact Aid (EIA) State categorical aid for districts with concentrations of children who are bilingual, transient and/or from low income families.

Encroachment The expenditure of school districts' general purpose funds in support of a categorical program, i.e. the categorical expense encroaches into the district's general fund for support. Encroachment occurs in most districts and county offices that provide special education and transportation. Other encroachment is caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

Encumbrances Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

Equalization Aid The extra state aid provided in some years – such as 1996-97 – to a low revenue district to increase its base revenue limit toward the statewide average.

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

Factfinding The culmination of the Impasse Procedures, Article 9, of the State's collective bargaining law. A tripartite panel, with the chairperson appointed and paid for by PERB, considers several specifically enumerated facts and makes findings of fact and recommendations in terms of settlement to a negotiating agreement. Such recommendations are advisory only and may be adopted or rejected in whole or in part by the parties.

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

Full-Time Equivalent (FTE) A count of full-time and part-time employees where part-time employees are reported as an appropriate fraction of a full-time position. This fraction is equal to the ratio of time expended in a part-time position to that of a full-time position.

Gann Spending Limit A ceiling, or limit, on each year's appropriations of tax dollars by the state, cities, counties, school districts, and special districts. Proposition 4, an initiative passed in November 1979, added controls on appropriations in Article XIIIB of the California Constitution. Using 1978-79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase equal to the change in the Consumer Price Index or per capita personal income, whichever is smaller; and, (2) the change in population, which for school agencies is the change in ADA. Proposition 111, adopted in June 1990, amended the Gann limit inflation factor to be based only on the change in per capita personal income.

General Obligation Bonds Bonds that are a "general obligation" of the government agency issuing them, i.e. their repayment is not tied to a selected revenue stream. Bond elections in a school district must be approved by a two-thirds vote of the electorate, but state bond measures require only a majority vote.

Gifted and Talented Education (GATE) A program for students in grades 1 through 12 who have shown potential abilities of high performance, capability and needing differentiated or accelerated education. "Gifted child educational programs" are those special instructional programs, supportive services, unique educational materials, learning settings, and other services which differentiate, supplement and support the regular educational program in meeting the needs of gifted students.

High Revenue Districts Districts that have a revenue limit per ADA that is greater than the state average for the same type of district (elementary, high school or unified). Many high revenue districts were formerly called "high wealth" because their assessed value per ADA was significantly above the statewide average.

Implicit Price Deflator See Cost-of-Living Adjustment.

Indirect Expense and Overhead Those elements of indirect cost necessary to the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified. Indirect costs are allocated to all programs in a school agency as a percentage of direct and allocated costs for each program.

Individualized Education Program (IEP) A written agreement between a school agency and parents or guardians of a disabled child specifying an educational program tailored to the needs of the child, in accordance with federal PL 94-142 regulations. An IEP team is comprised of a certified district employee who is qualified to supervise special education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The IEP must include a statement of the child's present levels of educational performance, a statement of annual goals and short term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short term instructional objectives are being achieved.

Least Restrictive Environment Federal and state law requires that disabled students be placed in the least restrictive educational appropriate to their needs so that they can, to the extent appropriate, integrate and be educated with non-disabled students.

Leveling Down Lowering the revenue level of high revenue districts to promote revenue equity among school districts.

Leveling Up Raising the revenue level of low revenue districts to promote revenue equity among school districts.

Mandated Costs School district expenses that occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations. Costs that are mandated by state law or regulations must be reimbursed by the state, while costs mandated by federal law, a court or an initiative do not need to be reimbursed by the state. See SB 90, 1977.

Maintenance Assessment Districts A methodology for local agencies, including school agencies, to charge property owners a fee for the benefit derived by the property as a result of local agency service improvements. (See Lighting and Landscape Act of 1972, Section 22500 of the Street and Highways Code). Originally, school agencies were allowed to impose the "fee" by a vote of the local governing board only, by merely showing a benefit to each fee payer. Now, however, a school agency must hold an election before such a fee can be levied.

Maintenance Factor See Proposition 98.

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

Necessary Small School An elementary school with 96 or fewer ADA or high school with 286 or fewer ADA that meets the standards of being "necessary." (See Education Code Sections 42280 et seq.)

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

PERB Public Employment Relations Board. Five persons appointed by the Governor to regulate collective bargaining between school employers and employee organizations. (See Government Code Sections 3541, et seq.)

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

PERS Public Employees' Retirement System. State law requires that classified employees, their employer, and the state contribute to this retirement fund.

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

PL94-142 Federal law that mandates a "free and appropriate" education for all disabled children.

Prior Year's Taxes Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset state aid in the current year in the revenue limit formula.

Proposition 13 An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Under Proposition 13, tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to increase existing taxes or levy new taxes.

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

"Test 1" originally provided that K-14 school agencies shall receive at least 40.319% of state general fund tax revenues in each year, the same percentage as was appropriated for K-14 school agencies in 1986-87. Due to the shift in property taxes from local governments to K-14 agencies, the "Test 1" percentage has been reset at 34.559%.

"Test 2" provides that K-14 school agencies shall receive at least the same amount of combined state aid and local tax dollars as was received in the prior year, adjusted for the statewide growth in K-12 ADA and an inflation factor equal to the annual percentage change in per capita personal income.

"Test 3" only applies in years in which the annual percentage change in per capita state general fund tax revenues plus 1/2% is lower than the "Test 2" inflation factor (i.e. change in per capita personal income), and in this case the "Test 2" inflation factor is reduced to the annual percentage change in per capita state general fund tax revenues plus 1/2%.

One provision of Proposition 98/111 applies whenever the minimum funding level is reduced due either to "Test 3" or the suspension of the minimum funding level by the Legislature and Governor. The "maintenance factor" is initially calculated as the amount of the funding reduction, and this amount grows each year by statewide ADA growth and inflation. In subsequent years when state taxes grow quickly, this "maintenance factor" is restored by increasing the Proposition 98 minimum funding level until the funding base is fully restored.

Reduction-in-Force (RIF) The process whereby employment is terminated because of a need to reduce the staff rather than because of any performance inadequacies of the employee.

Reserves Funds set aside in a budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

Revenue Limit The amount of revenue that a district can collect annually for general purposes from local property taxes and state aid. The revenue limit is composed of a base revenue limit – a basic education amount per unit of ADA computed by formula each year from the previous year's base revenue limit – and any of the number of revenue limit adjustments that are computed anew each year.

The total revenue limit of a school district is generally determined by multiplying the district's P-2 ADA times the base revenue limit, adding the applicable revenue limit adjustments and applying a deficit factor.

Revolving Cash Funds A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to property accounting classifications.

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

SB 90 Reference to Senate Bill 90 (Chapter 1406/1972) that established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district's 1972-73 state and local income by that year's ADA. This per-ADA amount is the historical base for all subsequent revenue limit calculations.

SB 813 Reference to Senate Bill 813 (Chapter 498/1983) that provided a series of education "reforms" in funding calculations. Longer day, longer year, mentor teachers and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

Scope of Bargaining The range of subjects that are negotiated between school agencies and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours and working conditions as defined in the Government Code. PERB and the courts are responsible for interpreting disputes about scope.

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

Serrano Decision In 1974, the California Superior Court in Los Angeles County ruled in the Serrano v. Priest case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the "Equal Protection" clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier Court order. The case was subsequently appealed to the Appellate Court which upheld the Superior Court ruling. In March 1989, all of the plaintiffs in the case agreed to dismiss their appeals, thereby settling Serrano as a legal issue.

Slippage Savings in state school fund appropriations that are the result of property tax revenues growing faster than a district's cost-of-living and enrollment growth. When property tax growth is greater than the growth in a district's total revenue limit, state aid to the district declines, creating a "slippage" in state expense.

Squeeze Formula The formula used from 1973-74 through 1981-82 for the calculation of the annual inflation increase in the base revenue limit that provided smaller-than-average increases to high revenue districts. This formula thus "squeezed" the revenues of high revenue districts as a means of promoting revenue equalization. Effective 1983-84, the squeeze formula was eliminated and all districts of the same type now receive the same dollar inflation increase.

State Allocation Board (SAB) The regulatory agency that controls most state-aided capital outlay and deferred maintenance projects and distributes funds for them.

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

STRS The State Teachers' Retirement System, which is funded by contributions from both certificated employees and their employing school agencies, as well as by direct payments by the state.

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

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

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

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

Unduplicated Count The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

Unencumbered Balance That portion of an appropriation or allotment not yet expended or obligated.

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

Waivers Permission from the State Board of Education – or, in some cases, from the Superintendent of Public Instruction – to set aside the requirements of an Education Code provision upon the request of a school agency. Certain Education Code sections cannot be waived. (See Education Code Section 33050.)

California Department of EDUCATION

Acronyms and Initialisms

Common acronyms and initialisms used by the California Department of Education (CDE).

A

Acronym	Description
AB	Assembly Bill
ACE	American Council on Education (Outside Source)
ACIA	Academic and Career Integral Assessments in Career Education
ACR	Assembly Concurrent Resolution
ACSA	Association of California School Administrators (Outside Source)
ACT	American College Testing (Outside Source)
ADA	Americans with Disabilities Act (Outside Source)
ADA	average daily attendance
ADAD	Assessment Development and Administration Division
AID	Audits and Investigations Division
AIDS	acquired immune deficiency syndrome
AIECE	American Indian Early Childhood Education
AMAOs	Annual Measurable Achievement Objectives
AMARD	Analysis, Measurement, and Accountability Reporting Division
AP	Advanced Placement
API	Academic Performance Index
APR	Accountability Progress Reporting
ASAM	Alternative Schools Accountability Model
ASD	After School Division
ASES	After School Education and Safety Program
ASRA	Administrative Support and Regulations Adoption
AVID	Advancement Via Individual Determination
AYP	Adequate Yearly Progress

B

Acronym	Description
BPPVE	Bureau for Private Postsecondary and Vocational Education (Outside Source)
BTSA	Beginning Teacher Support and Assessment (Outside Source)
BTTP	Bilingual Teacher Training Program

C

Acronym	Description
C.A.S.H.	Coalition for Adequate School Housing (Outside Source)
CAASFEP	California Association of Administrators of State and Federal Education Programs (Outside Source)
CABE	California Association of Bilingual Education (Outside Source)
CACE	California Association for Compensatory Education (Outside Source)
CACFP	Child and Adult Care Food Program
CADS	Consolidated Application Data System
CAHSEE	California High School Exit Examination
Cal-SAFE	California School Age Families Education
CALPADS	California Longitudinal Pupil Achievement Data System
CalSTRS	California State Teachers' Retirement System (Outside Source)
CALTIDES	California Longitudinal Teacher Integrated Data Education System
CalWORKS	California Work Opportunity and Responsibility to Kids
CaMSP	California Mathematics and Science Partnership
CAPA	California Alternate Performance Assessment
CASBO	California Association of School Business Officials (Outside Source)
CASEMIS	California Special Education Management Information System
CAT/6	California Achievement Tests, Sixth Edition
CBE	competency-based education
CBEDS	California Basic Educational Data System
CBEST	California Basic Educational Skills Test (Outside Source)
CBET	community-based English tutoring
CBR	California Business Roundtable (Outside Source)
CCAE	California Council for Adult Education
CCC	California Community Colleges (Outside Source)
CCDA	California Career Development Association
CCDAA	California Child Development Administrators Association
CCDBG	Child Care and Development Block Grant
CCDF	Child Care and Development Fund
CCEI	California Counsel of Electronics Instructors

CCFRF	Child Care Facilities Revolving Fund
CCIS	California Consortium for Independent Study
CCLDHN	California Conference of Local Health Department Nutritionists (Outside Source)
CCR	coordinated compliance review
CCR	California Code of Regulations
CCSESA	California County Superintendents Educational Services Association (Outside Source)
CCSS	Common Core State Standards
CCSSO	Council of Chief State School Officers (Outside Source)
CCTD	Career and College Transition Division
CD	Communications Division
CDC	Centers for Disease Control and Prevention (Outside Source)
CDD	Child Development Division
CDE	California Department of Education
CDFS	Child Development Fiscal Services
CDHS	California Department of Health Services (Outside Source)
CDPAC	Child Development Policy Advisory Committee
CDS	Community Day Schools
CDS	county/district/school code
CDSMC	Curriculum Development and Supplemental Materials Commission
CDTC	California Drafting Technology Consortium
CEEB	College Entrance Examination Board (Outside Source)
CELDT	California English Language Development Test
CFR	Code of Federal Regulations
CFT	California Federation of Teachers (Outside Source)
CHADD	Children and Adults with Attention-Deficit/Hyperactivity Disorder (Outside Source)
CHDP	Children's Health and Disability Prevention
Children Now	Children Now (Outside Source)
CHKRC	California Healthy Kids Resource Center (Outside Source)
CHKS	California Healthy Kids Survey
CHSA	California Head Start Association
CHSPE	California High School Proficiency Examination
CHSSCO	California Head Start-State Collaboration Office
CIF	California Interscholastic Federation (Outside Source)
CITEA	California Industrial and Technology Education Association
CLAD	Crosscultural, Language, and Academic Development (Outside Source)
CLHS	California League of High Schools (Outside Source)

CLLS	California Library Literacy Services (Outside Source)
CLMS	California League of Middle Schools
CLRN	California Learning Resource Network
CMA	California Modified Assessment
CMAS	California Multiple Award Schedule
CMD	Clearinghouse for Multilingual Documents
CMR	contract monitoring review
CNAC	Child Nutrition Advisory Council
CNIPS	Child Nutrition Information Payment System
COABE	Commission on Adult Basic Education (Outside Source)
COCCC	Chancellor's Office of the California Community Colleges
COE	county office of education
COICC	California Occupational Information Coordinating Committee
CPA	California Partnership Academies
CPCM	Categorical Programs Complaints Management
CPDI	California Professional Development Institutes (Governor's Institutes)
CPEC	California Postsecondary Education Commission (Outside Source)
CPPP	College Preparation Partnership Program
CPS	Child Protection Services
CRESST	Center for Research on Evaluation, Standards, and Student Testing
CRL	California Reading List
CRLP	California Reading and Literacy Project
CRP	Content Review Panel
CSAM	California School Accounting Manual
CSB	California School for the Blind
CSBA	California School Boards Association (Outside Source)
CSD	California School for the Deaf
CSD	Charter Schools Division
CSEA	California School Employees Association (Outside Source)
CSEA	California State Employees Association (Outside Source)
CSECC	California State Employees Charitable Campaign (Outside Source)
CSEY	Classified School Employee of the Year
CSFP	Commodity Supplemental Food Program
CSFSA	California Schools Food Service Association
CSIS	California School Information Services
CSLA	California School Library Association
CSMP	California Subject Matter Projects
CSMT	Clearinghouse for Specialized Media and Translations

CSNO	California School Nurses Organization (Outside Source)
CSPD	Comprehensive System of Personnel Development
CSR	Comprehensive School Reform
CSRP	California School Recognition Program
CSS	Comprehensive Student Support
CSSA	California Safe Schools Assessment
CSSAED	Coordinated Student Support and Adult Education Division
CST	California Standards Tests
CSU	California State University (Outside Source)
CTA	California Teachers Association (Outside Source)
CTAP	California Technology Assistance Project
CTC	California Transportation Commission (Outside Source)
CTC	Commission on Teacher Credentialing (Outside Source)
CTE	career technical education
CTEI	Comprehensive Teacher Education Institute
CYA	California Youth Authority (Outside Source)

D

Acronym	Description
DAC	District Advisory Committee
DAIT	District Assistance and Intervention Team
DEAM	Department of Education Administrative Manual
DGS	Department of General Services (Outside Source)
DOF	Department of Finance (Outside Source)
DOL	U.S. Department of Labor (Outside Source)
DPA	Department of Personnel Administration (Outside Source)
DSIB	District, School, and Innovation Support Branch
DSS	Department of Social Services (Outside Source)

E

Acronym	Description
EAP	Early Assessment Program
EC	Education Code (Outside Source)
ED	U.S. Department of Education (Outside Source)
EDGAR	Education Department General Administrative Regulations (Outside Source)
EDMD	Educational Data Management Division
EETT	Enhancing Education Through Technology
EIA	Economic Impact Aid
EL	English learner

ELA	English-language arts
ELAP	English Language Acquisition Program
ELD	English-language development
ELSD	English Learner Support Division
ESEA	Elementary and Secondary Education Act of 1965 (Outside Source)
ETS	Educational Testing Service (Outside Source)

F

Acronym	Description
FAQ	frequently asked question
FASD	Fiscal and Administrative Services Division
FERPA	Family Educational Rights and Privacy Act (Outside Source)
FFA	Future Farmers of America (Outside Source)
FPD	Fiscal Policy Division
FTE	full-time equivalent
FY	fiscal year
FYS	Foster Youth Services

G

Acronym	Description
GAD	Government Affairs Division
GATE	Gifted and Talented Education
GED	General Educational Development Test
GPA	grade point average
GSE	Golden State Examination
GSSMD	Golden State Seal Merit Diploma

H

Acronym	Description
HCE	Health Careers Education
HECT	Home Economics Careers and Technology
HIV	human immunodeficiency virus
HOUSSE	High Objective Uniform State Standard of Evaluation (Outside Source)
HPSGP	High Priority Schools Grant Program
HTML	hypertext markup language

I

Acronym	Description
IAD	Improvement and Accountability Division
IASA	Improving America's Schools Act of 1994 (Outside Source)
IDEA	Individuals with Disabilities Education Act (Outside Source)
IEP	individualized education program
IFSP	individualized family service plan
II/USP	Immediate Intervention/Underperforming Schools Program
ILSB	Instruction and Learning Support Branch
IS	independent study

J

Acronym	Description

K

Acronym	Description

L

Acronym	Description
LAC	Legal, Audits, and Compliance Branch
LC	Language Census
LD	Legal Division
LEA	local educational agency
LEP	limited English-proficient
LPCs	Local Child Care and Development Planning Councils
LRDC	Learning Resources Display Centers

M

Acronym	Description
MOU	Memorandum of Understanding
MTYRE	multitrack year-round education

N

Acronym	Description
NABE	National Association for Bilingual Education
NAEP	National Assessment of Educational Progress
NASBE	National Association of State Boards of Education (Outside Source)
NASSP	National Association of Secondary School Principals (Outside Source)
NASTA	National Association of State Textbook Administrators

NASW	National Association of School Social Workers (Outside Source)
NBCT	National Board Certified Teacher
NBPTS	National Board for Professional Teaching Standards
NCBE	National Clearinghouse for Bilingual Education
NCDA	National Career Development Association
NCEE	National Center on Education and the Economy (Outside Source)
NCES	National Center for Education Statistics (Outside Source)
NCHSTE	National Consortium on Health Science and Technology Education
NCLB	No Child Left Behind Act of 2001
NCSL	National Conference of State Legislatures
NCTE	National Council of Teachers of English
NCTM	National Council of Teachers of Mathematics
NEA	National Education Association (Outside Source)
NET	Nutrition Education and Training
NGSS	Next Generation Science Standards (Outside Source)
NGSS	Next Generation Science Standards (Outside Source)
NPR	national percentile rank
NSBA	National School Boards Association (Outside Source)
NSD	Nutrition Services Division

O

Acronym	Description
OCR	Office for Civil Rights (Outside Source)
OEO	Office of Equal Opportunity
OSE	Office of the Secretary of Education (Outside Source)
OSHA	Occupational Safety and Health Administration (Outside Source)

P

Acronym	Description
PAR	Peer Assistance and Review program for teachers
PASR	Principal Apportionment System Rewrite
PBDMI	Performance Based Data Management Initiative
PCA	Program Cost Account
PD	P-16 Division
PDF	Portable Document Format
PERS	Public Employees Retirement System
PFT	Physical Fitness Testing
PI	Program Improvement
PL	Public Law

PLSD	Professional Learning Support Division
PMP	Pregnant Minors Program
PPIB	P-16 Policy and Information Branch
PPR	Pupil Promotion and Retention
PQR	program quality review
PSAA	Public Schools Accountability Act
PSAT	Preliminary Scholastic Achievement Test (Outside Source)
PSD	Personnel Services Division
PTA	Parent Teacher Association (State) (Outside Source)
PTA	Parent Teacher Association (National) (Outside Source)

Q

Acronym	Description
QAP	quality assurance process
QEIA	Quality Education Investment Act of 2006

R

Acronym	Description
RDA	Recommended Daily Allowance
RFA	Request for Applications
RFEP	reclassified to fluent English proficient
RFP	Request for Proposals
RLA	Reading/Language Arts
ROCP	Regional Occupational Centers and Programs

S

Acronym	Description
S4	Statewide System of School Support
SACS	standardized account code structure
SAFTIB	Services for Administration, Finance, Technology, and Infrastructure Branch
SAP	Student Assistance Program
SAPID	School Age Parenting and Infant Development
SARB	School Attendance Review Board
SARC	School Accountability Report Card
SAT	Scholastic Achievement Test
SAT-9	Stanford Achievement Test, Ninth Edition (Stanford 9)
SB	Senate Bill
SBCP	School-Based Coordinated Program

SBE	State Board of Education
SBP	School Breakfast Program
SCANS	Secretary's Commission on Achieving Necessary Skills
SCASS	Southern California Association of Science Supervisors
SCASS	State Collaborative on Assessment and Student Standards-Health Education Assessment Project(Outside Source)
SCCAC	Southern California Comprehensive Assistance Center
SCE	State Compensatory Education
SCFIRD	Standards, Curriculum Frameworks, and Instructional Resources Division
SCO	State Controller's Office
SCOE	Sacramento County Office of Education
SCORE	Schools of California Online Resources for Education
SCR	Senate Concurrent Resolution
SCS	Superintendent's Correspondence System
SDAIE	specially designed academic instruction in English
SDC	special day class
SDFSC	Safe and Drug Free Schools and Communities
SEA	state educational agency
SED	severely emotionally disturbed
SED	Special Education Division
SED	socioeconomically disadvantaged
SED	Socioeconomically Disadvantaged
SEECAP	Special Education Early Childhood Administrators Project
SEEDS	Supporting Early Education Delivery Systems
SEIDs	Statewide Educator Identifiers
SELPA	special education local plan area
SES	Supplemental Educational Services (Outside Source)
SETA	Sacramento Employment and Training Agency (Outside Source)
SETS	Statewide Education Technology Services
SFSD	School Fiscal Services Division
SFSP	Summer Food Service Program
SFTSD	School Facilities and Transportation Services Division
SHAPE	Shaping Health As Partners in Education
SHC	School Health Connections
SIG	School Improvement Grant
SIO	Superintendent's Initiatives Office
SkillsUSA	SkillsUSA
SNA	School Nutrition Association (Outside Source)
SNE	Society for Nutrition Education (Outside Source)

SNOR	Student National Origin Report
SNP	School Nutrition Program
SPAC	State Parent Advisory Council
SPB	State Personnel Board (Outside Source)
SSID	Statewide Student Indentifer
SSPI	State Superintendent of Public Instruction
SSSSB	Student Support and Special Services Branch
STAR	Standardized Testing and Reporting Program
STDs	Sexually Transmitted Diseases (Outside Source)
STEM	Science, Technology, Engineering, and Mathematics
STS	Standards-based tests in Spanish
SWP	Schoolwide programs

T

Acronym	Description
T5	Title 5, California Code of Regulations
TEROC	Tobacco Education and Research Oversight Committee (Outside Source)
TICAL	Technology Information Center for Administrative Leadership
TSD	Technology Services Division
TUPE	Tobacco-Use Prevention Education
TWBI	Two-Way Bilingual Immersion

U

Acronym	Description
UC	University of California (Outside Source)
UCOP	University of California Office of the President (Outside Source)
UCP	Uniform Complaint Procedures
USDA	U.S. Department of Agriculture (Outside Source)

V

Acronym	Description
VAPA	Visual and Performing Arts
VE	Visiting Educator

W

Acronym	Description
WASC	Western Association of Schools and Colleges (Outside Source)
WEE	Work Experience Education
WestEd	WestEd (Outside Source)
WIC	Women, Infants, and Children (Outside Source)

X, Y, Z

Acronym	Description
YOA	Year of Appropriation (Outside Source)
YOB	Year of Budget (Outside Source)
YOC	Year of Completion (Outside Source)
YRBS	Youth Risk Behavior Survey (Outside Source)
YRBSS	Youth Risk Behavior Surveillance System (Outside Source)
YRE	year-round education

SACS STATE REPORTS

FORM TC

Table of Contents

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For: 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	G	G	G	G
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
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				
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				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

FORM CI

District Certification of Interim Report

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 14, 2024 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: Teresa DeCelles Telephone: (408) 928-6839

Title: Fiscal Director E-mail: teresa.decelles@arusd.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 first interim.	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 first interim.	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 first interim.		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 first interim.	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 first interim.	X	
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim 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 first interim that may impact the budget?	X	

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

FORM A

Average Daily Attendance

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	7,903.87	7,658.97	6,900.66	7,658.97	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	7,903.87	7,658.97	6,900.66	7,658.97	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	46.21	52.62	48.85	52.62	0.00	0.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	46.21	52.62	48.85	52.62	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	7,950.08	7,711.59	6,949.51	7,711.59	0.00	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00				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						

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%

FORM 01

General Fund Unrestricted & Restricted

Description	Resource Codes	Object Codes	Original Budget (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	117,649,075.00	114,010,181.00	69,029,872.60	114,010,181.00	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	1,883,659.00	1,873,499.00	913,686.68	1,873,499.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,317,519.94	8,472,875.00	6,563,598.27	8,472,875.00	0.00	0.0%
5) TOTAL, REVENUES			126,850,253.94	124,356,555.00	76,507,157.55	124,356,555.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	44,185,834.30	46,333,011.37	24,394,231.78	46,333,011.37	0.00	0.0%
2) Classified Salaries		2000-2999	12,783,255.66	13,459,484.72	7,241,918.29	13,459,484.72	0.00	0.0%
3) Employee Benefits		3000-3999	23,770,162.08	24,727,139.70	12,137,631.34	24,727,139.70	0.00	0.0%
4) Books and Supplies		4000-4999	2,829,379.76	2,500,275.11	893,093.43	2,500,275.11	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	11,294,161.10	12,065,438.07	5,743,487.97	12,065,438.07	0.00	0.0%
6) Capital Outlay		6000-6999	270,000.00	184,150.00	0.00	184,150.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	696,022.00	696,022.00	670,403.30	696,022.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,020,090.01)	(5,973,694.52)	(14,116.00)	(5,973,694.52)	0.00	0.0%
9) TOTAL, EXPENDITURES			91,808,724.89	93,991,826.45	51,066,650.11	93,991,826.45		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			35,041,529.05	30,364,728.55	25,440,507.44	30,364,728.55		
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	(32,685,712.81)	(33,034,749.66)	0.00	(33,034,749.66)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(32,685,712.81)	(33,034,749.66)	0.00	(33,034,749.66)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,355,816.24	(2,670,021.11)	25,440,507.44	(2,670,021.11)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	39,067,447.14	39,067,447.14		39,067,447.14	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,067,447.14	39,067,447.14		39,067,447.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,067,447.14	39,067,447.14		39,067,447.14		
2) Ending Balance, June 30 (E + F1e)			41,423,263.38	36,397,426.03		36,397,426.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		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	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	22,000,000.00	22,000,000.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,591,717.00	6,253,918.00		0.00		
Unassigned/Unappropriated Amount		9790	13,811,546.38	8,123,508.03		36,397,426.03		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	70,716,971.00	65,344,634.00	37,877,689.00	65,344,634.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	22,738,737.00	23,339,091.00	12,217,568.00	23,339,091.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	101,000.00	95,000.00	50,560.03	95,000.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	32,193,000.00	33,912,000.00	18,588,291.97	33,912,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,569,500.00	1,855,000.00	1,686,275.10	1,855,000.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	4,678,000.00	5,606,000.00	2,927,794.50	5,606,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(6,549,000.00)	(7,578,000.00)	0.00	(7,578,000.00)	0.00	0.0%
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			125,448,208.00	122,573,725.00	73,348,178.60	122,573,725.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(7,799,133.00)	(8,563,544.00)	(4,318,306.00)	(8,563,544.00)	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			117,649,075.00	114,010,181.00	69,029,872.60	114,010,181.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	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	268,536.00	261,650.00	245,912.00	261,650.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,294,199.00	1,290,925.00	508,941.68	1,290,925.00	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						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590						
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	320,924.00	320,924.00	158,833.00	320,924.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,883,659.00	1,873,499.00	913,686.68	1,873,499.00	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	4,612,725.00	4,656,332.00	2,562,988.46	4,656,332.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,377,618.94	2,709,367.00	1,042,248.22	2,709,367.00	0.00	0.0%
Interest		8660	120,000.00	900,000.00	576,029.59	900,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	2,365,349.33	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	207,176.00	207,176.00	16,982.67	207,176.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (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 Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,317,519.94	8,472,875.00	6,563,598.27	8,472,875.00	0.00	0.0%
TOTAL, REVENUES			126,850,253.94	124,356,555.00	76,507,157.55	124,356,555.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	38,639,449.00	40,518,784.20	21,217,431.37	40,518,784.20	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,986,939.00	2,077,297.55	1,028,550.08	2,077,297.55	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,440,012.30	3,617,445.62	2,083,077.21	3,617,445.62	0.00	0.0%
Other Certificated Salaries		1900	119,434.00	119,484.00	65,173.12	119,484.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			44,185,834.30	46,333,011.37	24,394,231.78	46,333,011.37	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	392,751.09	383,721.58	206,647.48	383,721.58	0.00	0.0%
Classified Support Salaries		2200	5,006,650.28	5,361,230.91	2,825,063.27	5,361,230.91	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,959,401.80	2,945,751.21	1,652,236.38	2,945,751.21	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,057,885.72	3,298,011.17	1,919,325.78	3,298,011.17	0.00	0.0%
Other Classified Salaries		2900	1,366,566.77	1,470,769.85	638,645.38	1,470,769.85	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			12,783,255.66	13,459,484.72	7,241,918.29	13,459,484.72	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,257,788.65	8,595,831.90	4,223,414.96	8,595,831.90	0.00	0.0%
PERS		3201-3202	3,592,596.29	3,703,824.83	1,890,629.24	3,703,824.83	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,799,433.73	1,806,025.79	912,690.80	1,806,025.79	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,332,938.97	8,743,575.53	4,141,646.31	8,743,575.53	0.00	0.0%
Unemployment Insurance		3501-3502	28,483.16	29,932.55	15,174.90	29,932.55	0.00	0.0%
Workers' Compensation		3601-3602	1,758,921.28	1,846,213.66	953,039.77	1,846,213.66	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	1,735.44	1,035.36	1,735.44	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			23,770,162.08	24,727,139.70	12,137,631.34	24,727,139.70	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	2,646,879.76	2,236,237.02	775,905.11	2,236,237.02	0.00	0.0%
Noncapitalized Equipment		4400	182,500.00	264,038.09	117,188.32	264,038.09	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,829,379.76	2,500,275.11	893,093.43	2,500,275.11	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)
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	278,815.00	240,606.04	60,459.98	240,606.04	0.00	0.0%
Dues and Memberships		5300	56,260.00	74,557.91	60,433.27	74,557.91	0.00	0.0%
Insurance		5400-5450	1,042,508.00	1,042,508.00	489,954.21	1,042,508.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,087,686.82	4,207,686.82	2,114,627.07	4,207,686.82	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	397,800.97	509,748.65	164,898.72	509,748.65	0.00	0.0%
Transfers of Direct Costs		5710	(10,800.00)	(53,062.82)	(37,435.13)	(53,062.82)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,300.00)	(7,037.80)	(4,216.83)	(7,037.80)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,186,090.31	5,779,484.78	2,787,072.43	5,779,484.78	0.00	0.0%
Communications		5900	261,100.00	270,946.49	107,694.25	270,946.49	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,294,161.10	12,065,438.07	5,743,487.97	12,065,438.07	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	100,000.00	98,350.00	0.00	98,350.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	170,000.00	85,800.00	0.00	85,800.00	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			270,000.00	184,150.00	0.00	184,150.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	30,000.00	30,000.00	4,383.00	30,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	(1.70)	0.00	0.00	0.0%
Other Debt Service - Principal		7439	666,022.00	666,022.00	666,022.00	666,022.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			696,022.00	696,022.00	670,403.30	696,022.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(3,701,704.24)	(5,555,715.75)	(14,116.00)	(5,555,715.75)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(318,385.77)	(417,978.77)	0.00	(417,978.77)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,020,090.01)	(5,973,694.52)	(14,116.00)	(5,973,694.52)	0.00	0.0%
TOTAL, EXPENDITURES			91,808,724.89	93,991,826.45	51,066,650.11	93,991,826.45	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(32,685,712.81)	(33,034,749.66)	0.00	(33,034,749.66)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(32,685,712.81)	(33,034,749.66)	0.00	(33,034,749.66)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(32,685,712.81)	(33,034,749.66)	0.00	(33,034,749.66)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,449,443.00	22,208,708.24	4,903,841.34	22,208,708.24	0.00	0.0%
3) Other State Revenue		8300-8599	23,319,697.00	24,564,414.39	8,853,046.59	24,564,414.39	0.00	0.0%
4) Other Local Revenue		8600-8799	654,838.00	1,787,312.05	610,897.21	1,787,312.05	0.00	0.0%
5) TOTAL, REVENUES			29,423,978.00	48,560,434.68	14,367,785.14	48,560,434.68		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	17,269,654.00	21,354,619.53	11,398,000.03	21,354,619.53	0.00	0.0%
2) Classified Salaries		2000-2999	10,167,603.65	11,317,365.41	5,916,847.20	11,317,365.41	0.00	0.0%
3) Employee Benefits		3000-3999	18,442,050.83	20,141,220.38	7,292,280.21	20,141,220.38	0.00	0.0%
4) Books and Supplies		4000-4999	7,918,736.68	31,824,745.78	1,498,368.94	31,824,745.78	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	14,206,505.91	21,536,047.38	10,555,071.78	21,536,047.38	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	2,722,384.72	1,161,309.60	2,722,384.72	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	3,701,704.24	5,555,715.75	14,116.00	5,555,715.75	0.00	0.0%
9) TOTAL, EXPENDITURES			71,726,255.31	114,472,098.95	37,835,993.76	114,472,098.95		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(42,302,277.31)	(65,911,664.27)	(23,468,208.62)	(65,911,664.27)		
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	32,685,712.81	33,034,749.66	0.00	33,034,749.66	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			32,685,712.81	33,034,749.66	0.00	33,034,749.66		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,616,564.50)	(32,876,914.61)	(23,468,208.62)	(32,876,914.61)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32,876,914.22	32,876,914.22		32,876,914.22	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,876,914.22	32,876,914.22		32,876,914.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,876,914.22	32,876,914.22		32,876,914.22		
2) Ending Balance, June 30 (E + F1e)			23,260,349.72	(.39)		(.39)		
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	32,876,914.61	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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(9,616,564.89)	(.39)		(.39)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,672,818.00	1,658,773.00	0.00	1,658,773.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	193,390.00	194,069.00	1.00	194,069.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,587,956.00	3,804,346.58	1,605,543.58	3,804,346.58	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	389,704.00	612,417.78	51,843.78	612,417.78	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	415,866.00	733,429.61	314,277.71	733,429.61	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	189,709.00	228,963.87	72,179.87	228,963.87	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	14,976,708.40	2,859,995.40	14,976,708.40	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,449,443.00	22,208,708.24	4,903,841.34	22,208,708.24	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	510,135.00	510,135.00	45,401.48	510,135.00	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	3,511,987.00	3,763,286.43	37,451.33	3,763,286.43	0.00	0.0%
Charter School Facility Grant	6030	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)
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	19,297,575.00	20,290,992.96	8,770,193.78	20,290,992.96	0.00	0.0%
TOTAL, OTHER STATE REVENUE			23,319,697.00	24,564,414.39	8,853,046.59	24,564,414.39	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	23,751.13	14,752.13	23,751.13	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	654,838.00	1,063,117.92	588,869.75	1,063,117.92	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (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 Districts or Charter Schools	6500	8791	0.00	700,443.00	7,275.33	700,443.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			654,838.00	1,787,312.05	610,897.21	1,787,312.05	0.00	0.0%
TOTAL, REVENUES			29,423,978.00	48,560,434.68	14,367,785.14	48,560,434.68	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,627,582.00	11,759,650.28	6,151,236.28	11,759,650.28	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,404,262.00	4,513,551.82	2,424,710.35	4,513,551.82	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,601,709.00	4,515,976.46	2,518,776.82	4,515,976.46	0.00	0.0%
Other Certificated Salaries		1900	636,101.00	565,440.97	303,276.58	565,440.97	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			17,269,654.00	21,354,619.53	11,398,000.03	21,354,619.53	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,669,821.84	3,316,441.49	1,794,967.99	3,316,441.49	0.00	0.0%
Classified Support Salaries		2200	3,794,058.29	4,924,110.49	2,366,119.11	4,924,110.49	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	852,557.95	1,025,842.77	584,645.58	1,025,842.77	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,846,665.57	2,033,802.69	1,155,813.72	2,033,802.69	0.00	0.0%
Other Classified Salaries		2900	4,500.00	17,167.97	15,300.80	17,167.97	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			10,167,603.65	11,317,365.41	5,916,847.20	11,317,365.41	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,396,772.72	9,111,066.10	2,008,089.04	9,111,066.10	0.00	0.0%
PERS		3201-3202	3,084,176.25	3,265,729.23	1,648,092.81	3,265,729.23	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,155,160.12	1,289,854.69	643,673.87	1,289,854.69	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,947,516.96	5,459,485.73	2,463,688.07	5,459,485.73	0.00	0.0%
Unemployment Insurance		3501-3502	13,718.45	16,495.33	8,227.02	16,495.33	0.00	0.0%
Workers' Compensation		3601-3602	844,706.33	998,589.30	520,509.40	998,589.30	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			18,442,050.83	20,141,220.38	7,292,280.21	20,141,220.38	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	335,408.44	1,674,911.82	830,348.22	1,674,911.82	0.00	0.0%
Books and Other Reference Materials		4200	0.00	8,037,046.06	0.00	8,037,046.06	0.00	0.0%
Materials and Supplies		4300	7,544,328.24	21,800,398.10	585,752.39	21,800,398.10	0.00	0.0%
Noncapitalized Equipment		4400	39,000.00	283,296.53	53,175.06	283,296.53	0.00	0.0%
Food		4700	0.00	29,093.27	29,093.27	29,093.27	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,918,736.68	31,824,745.78	1,498,368.94	31,824,745.78	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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	700,000.00	539,440.00	172,670.80	539,440.00	0.00	0.0%
Travel and Conferences		5200	60,000.00	164,662.09	40,667.11	164,662.09	0.00	0.0%
Dues and Memberships		5300	8,500.00	18,550.00	3,669.35	18,550.00	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	347,796.32	363,875.89	183,825.00	363,875.89	0.00	0.0%
Transfers of Direct Costs		5710	10,800.00	53,062.82	37,435.13	53,062.82	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	13,079,409.59	20,396,456.58	10,116,804.39	20,396,456.58	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,206,505.91	21,536,047.38	10,555,071.78	21,536,047.38	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	2,722,384.72	1,161,309.60	2,722,384.72	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	2,722,384.72	1,161,309.60	2,722,384.72	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	3,701,704.24	5,555,715.75	14,116.00	5,555,715.75	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,701,704.24	5,555,715.75	14,116.00	5,555,715.75	0.00	0.0%
TOTAL, EXPENDITURES			71,726,255.31	114,472,098.95	37,835,993.76	114,472,098.95	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	32,685,712.81	33,034,749.66	0.00	33,034,749.66	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			32,685,712.81	33,034,749.66	0.00	33,034,749.66	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			32,685,712.81	33,034,749.66	0.00	33,034,749.66	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	117,649,075.00	114,010,181.00	69,029,872.60	114,010,181.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,449,443.00	22,208,708.24	4,903,841.34	22,208,708.24	0.00	0.0%
3) Other State Revenue		8300-8599	25,203,356.00	26,437,913.39	9,766,733.27	26,437,913.39	0.00	0.0%
4) Other Local Revenue		8600-8799	7,972,357.94	10,260,187.05	7,174,495.48	10,260,187.05	0.00	0.0%
5) TOTAL, REVENUES			156,274,231.94	172,916,989.68	90,874,942.69	172,916,989.68		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	61,455,488.30	67,687,630.90	35,792,231.81	67,687,630.90	0.00	0.0%
2) Classified Salaries		2000-2999	22,950,859.31	24,776,850.13	13,158,765.49	24,776,850.13	0.00	0.0%
3) Employee Benefits		3000-3999	42,212,212.91	44,868,360.08	19,429,911.55	44,868,360.08	0.00	0.0%
4) Books and Supplies		4000-4999	10,748,116.44	34,325,020.89	2,391,462.37	34,325,020.89	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	25,500,667.01	33,601,485.45	16,298,559.75	33,601,485.45	0.00	0.0%
6) Capital Outlay		6000-6999	270,000.00	2,906,534.72	1,161,309.60	2,906,534.72	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	716,022.00	716,022.00	670,403.30	716,022.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(318,385.77)	(417,978.77)	0.00	(417,978.77)	0.00	0.0%
9) TOTAL, EXPENDITURES			163,534,980.20	208,463,925.40	88,902,643.87	208,463,925.40		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,260,748.26)	(35,546,935.72)	1,972,298.82	(35,546,935.72)		
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)			(7,260,748.26)	(35,546,935.72)	1,972,298.82	(35,546,935.72)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	71,944,361.36	71,944,361.36		71,944,361.36	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,944,361.36	71,944,361.36		71,944,361.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,944,361.36	71,944,361.36		71,944,361.36		
2) Ending Balance, June 30 (E + F1e)			64,683,613.10	36,397,425.64		36,397,425.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	20,000.00	20,000.00		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	32,876,914.61	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	22,000,000.00	22,000,000.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,591,717.00	6,253,918.00		0.00		
Unassigned/Unappropriated Amount		9790	4,194,981.49	8,123,507.64		36,397,425.64		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	70,716,971.00	65,344,634.00	37,877,689.00	65,344,634.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	22,738,737.00	23,339,091.00	12,217,568.00	23,339,091.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	101,000.00	95,000.00	50,560.03	95,000.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	32,193,000.00	33,912,000.00	18,588,291.97	33,912,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,569,500.00	1,855,000.00	1,686,275.10	1,855,000.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	4,678,000.00	5,606,000.00	2,927,794.50	5,606,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(6,549,000.00)	(7,578,000.00)	0.00	(7,578,000.00)	0.00	0.0%
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			125,448,208.00	122,573,725.00	73,348,178.60	122,573,725.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(7,799,133.00)	(8,563,544.00)	(4,318,306.00)	(8,563,544.00)	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			117,649,075.00	114,010,181.00	69,029,872.60	114,010,181.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,672,818.00	1,658,773.00	0.00	1,658,773.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	193,390.00	194,069.00	1.00	194,069.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	2,587,956.00	3,804,346.58	1,605,543.58	3,804,346.58	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	389,704.00	612,417.78	51,843.78	612,417.78	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	415,866.00	733,429.61	314,277.71	733,429.61	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	189,709.00	228,963.87	72,179.87	228,963.87	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	14,976,708.40	2,859,995.40	14,976,708.40	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,449,443.00	22,208,708.24	4,903,841.34	22,208,708.24	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	268,536.00	261,650.00	245,912.00	261,650.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,804,334.00	1,801,060.00	554,343.16	1,801,060.00	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	3,511,987.00	3,763,286.43	37,451.33	3,763,286.43	0.00	0.0%
Charter School Facility Grant	6030	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)
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	19,618,499.00	20,611,916.96	8,929,026.78	20,611,916.96	0.00	0.0%
TOTAL, OTHER STATE REVENUE			25,203,356.00	26,437,913.39	9,766,733.27	26,437,913.39	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	4,612,725.00	4,656,332.00	2,562,988.46	4,656,332.00	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	2,377,618.94	2,709,367.00	1,042,248.22	2,709,367.00	0.00	0.0%
Interest		8660	120,000.00	923,751.13	590,781.72	923,751.13	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	2,365,349.33	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	862,014.00	1,270,293.92	605,852.42	1,270,293.92	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (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 Districts or Charter Schools	6500	8791	0.00	700,443.00	7,275.33	700,443.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,972,357.94	10,260,187.05	7,174,495.48	10,260,187.05	0.00	0.0%
TOTAL, REVENUES			156,274,231.94	172,916,989.68	90,874,942.69	172,916,989.68	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	47,267,031.00	52,278,434.48	27,368,667.65	52,278,434.48	0.00	0.0%
Certificated Pupil Support Salaries		1200	6,391,201.00	6,590,849.37	3,453,260.43	6,590,849.37	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,041,721.30	8,133,422.08	4,601,854.03	8,133,422.08	0.00	0.0%
Other Certificated Salaries		1900	755,535.00	684,924.97	368,449.70	684,924.97	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			61,455,488.30	67,687,630.90	35,792,231.81	67,687,630.90	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,062,572.93	3,700,163.07	2,001,615.47	3,700,163.07	0.00	0.0%
Classified Support Salaries		2200	8,800,708.57	10,285,341.40	5,191,182.38	10,285,341.40	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	3,811,959.75	3,971,593.98	2,236,881.96	3,971,593.98	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,904,551.29	5,331,813.86	3,075,139.50	5,331,813.86	0.00	0.0%
Other Classified Salaries		2900	1,371,066.77	1,487,937.82	653,946.18	1,487,937.82	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			22,950,859.31	24,776,850.13	13,158,765.49	24,776,850.13	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	16,654,561.37	17,706,898.00	6,231,504.00	17,706,898.00	0.00	0.0%
PERS		3201-3202	6,676,772.54	6,969,554.06	3,538,722.05	6,969,554.06	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,954,593.85	3,095,880.48	1,556,364.67	3,095,880.48	0.00	0.0%
Health and Welfare Benefits		3401-3402	13,280,455.93	14,203,061.26	6,605,334.38	14,203,061.26	0.00	0.0%
Unemployment Insurance		3501-3502	42,201.61	46,427.88	23,401.92	46,427.88	0.00	0.0%
Workers' Compensation		3601-3602	2,603,627.61	2,844,802.96	1,473,549.17	2,844,802.96	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	1,735.44	1,035.36	1,735.44	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			42,212,212.91	44,868,360.08	19,429,911.55	44,868,360.08	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	335,408.44	1,674,911.82	830,348.22	1,674,911.82	0.00	0.0%
Books and Other Reference Materials		4200	0.00	8,037,046.06	0.00	8,037,046.06	0.00	0.0%
Materials and Supplies		4300	10,191,208.00	24,036,635.12	1,361,657.50	24,036,635.12	0.00	0.0%
Noncapitalized Equipment		4400	221,500.00	547,334.62	170,363.38	547,334.62	0.00	0.0%
Food		4700	0.00	29,093.27	29,093.27	29,093.27	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,748,116.44	34,325,020.89	2,391,462.37	34,325,020.89	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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	700,000.00	539,440.00	172,670.80	539,440.00	0.00	0.0%
Travel and Conferences		5200	338,815.00	405,268.13	101,127.09	405,268.13	0.00	0.0%
Dues and Memberships		5300	64,760.00	93,107.91	64,102.62	93,107.91	0.00	0.0%
Insurance		5400-5450	1,042,508.00	1,042,508.00	489,954.21	1,042,508.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,087,686.82	4,207,686.82	2,114,627.07	4,207,686.82	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	745,597.29	873,624.54	348,723.72	873,624.54	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	(5,300.00)	(7,037.80)	(4,216.83)	(7,037.80)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,265,499.90	26,175,941.36	12,903,876.82	26,175,941.36	0.00	0.0%
Communications		5900	261,100.00	270,946.49	107,694.25	270,946.49	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,500,667.01	33,601,485.45	16,298,559.75	33,601,485.45	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	100,000.00	98,350.00	0.00	98,350.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	170,000.00	2,808,184.72	1,161,309.60	2,808,184.72	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			270,000.00	2,906,534.72	1,161,309.60	2,906,534.72	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	50,000.00	50,000.00	4,383.00	50,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	(1.70)	0.00	0.00	0.0%
Other Debt Service - Principal		7439	666,022.00	666,022.00	666,022.00	666,022.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			716,022.00	716,022.00	670,403.30	716,022.00	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	(318,385.77)	(417,978.77)	0.00	(417,978.77)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(318,385.77)	(417,978.77)	0.00	(417,978.77)	0.00	0.0%
TOTAL, EXPENDITURES			163,534,980.20	208,463,925.40	88,902,643.87	208,463,925.40	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
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								

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

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

FORM MYP

Multiyear Projections

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	114,010,181.00	(5.01%)	108,294,744.00	(1.54%)	106,625,613.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,873,499.00	2.66%	1,923,245.00	(2.60%)	1,873,191.00
4. Other Local Revenues	8600-8799	8,472,875.00	(4.49%)	8,092,245.00	(.97%)	8,014,053.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(33,034,749.66)	4.84%	(34,634,264.00)	1.78%	(35,251,056.00)
6. Total (Sum lines A1 thru A5c)		91,321,805.34	(8.37%)	83,675,970.00	(2.89%)	81,261,801.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				46,333,011.37		49,539,748.89
b. Step & Column Adjustment				694,995.17		743,096.23
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,511,742.35		(862,750.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	46,333,011.37	6.92%	49,539,748.89	(.24%)	49,420,095.12
2. Classified Salaries						
a. Base Salaries				13,459,484.72		16,237,621.28
b. Step & Column Adjustment				269,189.72		324,752.42
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,508,946.84		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,459,484.72	20.64%	16,237,621.28	2.00%	16,562,373.70
3. Employee Benefits	3000-3999	24,727,139.70	11.34%	27,532,008.00	.60%	27,697,007.00
4. Books and Supplies	4000-4999	2,500,275.11	0.00%	2,500,275.00	(8.00%)	2,300,275.00
5. Services and Other Operating Expenditures	5000-5999	12,065,438.07	0.00%	12,065,438.00	0.00%	12,065,438.00
6. Capital Outlay	6000-6999	184,150.00	0.00%	184,150.00	0.00%	184,150.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	696,022.00	(95.69%)	30,000.00	0.00%	30,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,973,694.52)	(40.10%)	(3,577,963.00)	.22%	(3,585,720.00)
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)						(12,500,000.00)
11. Total (Sum lines B1 thru B10)		93,991,826.45	11.19%	104,511,278.17	(11.81%)	92,173,618.82
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,670,021.11)		(20,835,308.17)		(10,911,817.82)
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, line F1e)		39,067,447.14		36,397,426.03		15,562,117.86
2. Ending Fund Balance (Sum lines C and D1)		36,397,426.03		15,562,117.86		4,650,300.04
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	36,397,426.03		15,562,117.86		4,650,300.04
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		36,397,426.03		15,562,117.86		4,650,300.04
E. AVAILABLE RESERVES						
1. General Fund						
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	36,397,426.03		15,562,117.86		4,650,300.04
(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)		36,397,426.03		15,562,117.86		4,650,300.04

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.

2024-25: B1d: This increase is due to a combination of a reduction of 10 teachers and bringing back Principals that were being charged to one-time ESSER III moneys during 2023-24. 2025-26: B2d: This decrease is due to a reduction of 10 teachers. 2024-25: B2d: This addition is due to bringing back Bus Drivers and School Administrative Assistants from ESSER III. 2025-26: B10: This decrease is due to a transfer of expenditures to the restricted General Fund to utilize one-time funds.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	22,208,708.24	(76.31%)	5,260,812.00	(1.89%)	5,161,551.00
3. Other State Revenues	8300-8599	24,564,414.39	(12.96%)	21,380,120.00	(2.04%)	20,944,302.00
4. Other Local Revenues	8600-8799	1,787,312.05	(59.77%)	719,065.00	(7.41%)	665,817.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	33,034,749.66	4.84%	34,634,264.00	1.78%	35,251,056.00
6. Total (Sum lines A1 thru A5c)		81,595,184.34	(24.02%)	61,994,261.00	.05%	62,022,726.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				21,354,619.53		16,027,582.94
b. Step & Column Adjustment				320,146.67		240,413.73
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,647,183.26)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	21,354,619.53	(24.95%)	16,027,582.94	1.50%	16,267,996.67
2. Classified Salaries						
a. Base Salaries				11,317,365.41		8,567,786.96
b. Step & Column Adjustment				225,547.33		171,355.74
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,975,125.78)		(1,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,317,365.41	(24.30%)	8,567,786.96	1.99%	8,738,142.70
3. Employee Benefits	3000-3999	20,141,220.38	(17.98%)	16,520,792.10	1.36%	16,744,939.63
4. Books and Supplies	4000-4999	31,824,745.78	(92.41%)	2,416,815.00	(5.31%)	2,288,426.00
5. Services and Other Operating Expenditures	5000-5999	21,536,047.38	(29.04%)	15,281,300.00	(3.18%)	14,795,480.00
6. Capital Outlay	6000-6999	2,722,384.72	(100.00%)		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	20,000.00	0.00%	20,000.00	0.00%	20,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	5,555,715.75	(43.12%)	3,159,984.00	.25%	3,167,741.00
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)		114,472,098.95	(45.84%)	61,994,261.00	.05%	62,022,726.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(32,876,914.61)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		32,876,914.22		(.39)		(.39)
2. Ending Fund Balance (Sum lines C and D1)		(.39)		(.39)		(.39)
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	(.39)		(.39)		(.39)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		(.39)		(.39)		(.39)
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.

2024-25: B1d: This reduction is due to the following: F06 Removal of Principals and TOSAs that are charged to one-time funding of ESSER III during 2023-24. 2024-25: B2d: For F06 there is a reduction of Paras due to one-time ELOG funding running out and a reduction of Bus Drivers and School Administrative Assistants currently charged to ESSER III that will be funded by Unrestricted General Fund.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	114,010,181.00	(5.01%)	108,294,744.00	(1.54%)	106,625,613.00
2. Federal Revenues	8100-8299	22,208,708.24	(76.31%)	5,260,812.00	(1.89%)	5,161,551.00
3. Other State Revenues	8300-8599	26,437,913.39	(11.86%)	23,303,365.00	(2.08%)	22,817,493.00
4. Other Local Revenues	8600-8799	10,260,187.05	(14.12%)	8,811,310.00	(1.49%)	8,679,870.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		172,916,989.68	(15.76%)	145,670,231.00	(1.64%)	143,284,527.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				67,687,630.90		65,567,331.83
b. Step & Column Adjustment				1,015,141.84		983,509.96
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,135,440.91)		(862,750.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	67,687,630.90	(3.13%)	65,567,331.83	.18%	65,688,091.79
2. Classified Salaries						
a. Base Salaries				24,776,850.13		24,805,408.24
b. Step & Column Adjustment				494,737.05		496,108.16
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(466,178.94)		(1,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,776,850.13	.12%	24,805,408.24	2.00%	25,300,516.40
3. Employee Benefits	3000-3999	44,868,360.08	(1.82%)	44,052,800.10	.88%	44,441,946.63
4. Books and Supplies	4000-4999	34,325,020.89	(85.67%)	4,917,090.00	(6.68%)	4,588,701.00
5. Services and Other Operating Expenditures	5000-5999	33,601,485.45	(18.61%)	27,346,738.00	(1.78%)	26,860,918.00
6. Capital Outlay	6000-6999	2,906,534.72	(93.66%)	184,150.00	0.00%	184,150.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	716,022.00	(93.02%)	50,000.00	0.00%	50,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(417,978.77)	0.00%	(417,979.00)	0.00%	(417,979.00)
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		(12,500,000.00)
11. Total (Sum lines B1 thru B10)		208,463,925.40	(20.13%)	166,505,539.17	(7.39%)	154,196,344.82
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(35,546,935.72)		(20,835,308.17)		(10,911,817.82)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		71,944,361.36		36,397,425.64		15,562,117.47
2. Ending Fund Balance (Sum lines C and D1)		36,397,425.64		15,562,117.47		4,650,299.65
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	36,397,425.64		15,562,117.47		4,650,299.65
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		36,397,425.64		15,562,117.47		4,650,299.65
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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	36,397,426.03		15,562,117.86		4,650,300.04
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.39)		(.39)		(.39)
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)		36,397,425.64		15,562,117.47		4,650,299.65
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.46%		9.35%		3.02%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		6,900.66		6,599.20		6,319.47
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		208,463,925.40		166,505,539.17		154,196,344.82
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)		208,463,925.40		166,505,539.17		154,196,344.82
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)		6,253,917.76		4,995,166.18		4,625,890.34
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)		6,253,917.76		4,995,166.18		4,625,890.34
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

FORMS

08, 12, 13, 14, 21, 25, 35, 40, 51, & 67

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	88,500.37	90,466.26	88,500.37	0.00	0.0%
5) TOTAL, REVENUES			0.00	88,500.37	90,466.26	88,500.37		
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	313,826.26	62,092.69	313,826.26	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	30,231.77	8,462.76	30,231.77	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	344,058.03	70,555.45	344,058.03		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(255,557.66)	19,910.81	(255,557.66)		
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	(255,557.66)	19,910.81	(255,557.66)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	255,557.66	255,557.66		255,557.66	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			255,557.66	255,557.66		255,557.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			255,557.66	255,557.66		255,557.66		
2) Ending Balance, June 30 (E + F1e)			255,557.66	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	255,557.66	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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	88,500.37	88,500.37	88,500.37	0.00	0.0%
Interest		8660	0.00	0.00	1,965.89	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	88,500.37	90,466.26	88,500.37		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
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								
Materials and Supplies		4300	0.00	312,276.26	60,981.86	312,276.26	0.00	0.0%
Noncapitalized Equipment		4400	0.00	1,550.00	1,110.83	1,550.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	313,826.26	62,092.69	313,826.26	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	2,498.11	0.00	2,498.11	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	1,737.80	4,064.36	1,737.80	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	25,995.86	4,398.40	25,995.86	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	30,231.77	8,462.76	30,231.77	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	344,058.03	70,555.45	344,058.03		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Project Year Totals
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	1,254,857.00	5,637,057.72	3,242,840.69	5,637,057.72	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	7,203.56	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,254,857.00	5,637,057.72	3,250,044.25	5,637,057.72		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	90,063.64	59,759.90	90,063.64	0.00	0.0%
2) Classified Salaries		2000-2999	18,160.08	20,517.73	12,350.58	20,517.73	0.00	0.0%
3) Employee Benefits		3000-3999	6,804.51	28,820.81	15,743.18	28,820.81	0.00	0.0%
4) Books and Supplies		4000-4999	89,935.41	1,352,809.86	91,372.10	1,352,809.86	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,129,371.00	4,147,242.68	1,141,723.79	4,147,242.68	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	10,586.00	110,179.00	0.00	110,179.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,254,857.00	5,749,633.72	1,320,949.55	5,749,633.72		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(112,576.00)	1,929,094.70	(112,576.00)		
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	(112,576.00)	1,929,094.70	(112,576.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	112,576.00	112,576.00		112,576.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			112,576.00	112,576.00		112,576.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			112,576.00	112,576.00		112,576.00		
2) Ending Balance, June 30 (E + F1e)			112,576.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	112,576.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,254,857.00	4,246,081.00	2,063,432.36	4,246,081.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	1,390,976.72	1,179,408.33	1,390,976.72	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,254,857.00	5,637,057.72	3,242,840.69	5,637,057.72	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	7,203.56	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	7,203.56	0.00	0.00	0.0%
TOTAL, REVENUES			1,254,857.00	5,637,057.72	3,250,044.25	5,637,057.72		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	7,102.64	24,650.14	7,102.64	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	82,961.00	35,109.76	82,961.00	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	90,063.64	59,759.90	90,063.64	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	573.94	573.94	573.94	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	18,160.08	19,943.79	11,776.64	19,943.79	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			18,160.08	20,517.73	12,350.58	20,517.73	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	17,084.15	7,885.50	17,084.15	0.00	0.0%
PERS		3201-3202	4,845.11	5,338.67	3,143.92	5,338.67	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,389.25	2,890.35	2,431.90	2,890.35	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	35.90	17.95	35.90	0.00	0.0%
Unemployment Insurance		3501-3502	9.08	55.33	36.11	55.33	0.00	0.0%
Workers' Compensation		3601-3602	561.07	3,416.41	2,227.80	3,416.41	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			6,804.51	28,820.81	15,743.18	28,820.81	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	89,935.41	1,320,083.55	59,569.85	1,320,083.55	0.00	0.0%
Noncapitalized Equipment		4400	0.00	32,726.31	31,802.25	32,726.31	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			89,935.41	1,352,809.86	91,372.10	1,352,809.86	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	2,857,999.20	582,534.89	2,857,999.20	0.00	0.0%
Travel and Conferences		5200	0.00	16,141.98	8,543.62	16,141.98	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,129,371.00	1,273,101.50	550,645.28	1,273,101.50	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,129,371.00	4,147,242.68	1,141,723.79	4,147,242.68	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	10,586.00	110,179.00	0.00	110,179.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,586.00	110,179.00	0.00	110,179.00	0.00	0.0%
TOTAL, EXPENDITURES			1,254,857.00	5,749,633.72	1,320,949.55	5,749,633.72		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
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	4,670,395.04	6,507,339.20	1,973,090.55	6,507,339.20	0.00	0.0%
3) Other State Revenue		8300-8599	3,948,483.46	2,554,665.03	945,395.37	2,554,665.03	0.00	0.0%
4) Other Local Revenue		8600-8799	40,000.00	40,000.00	43,876.78	40,000.00	0.00	0.0%
5) TOTAL, REVENUES			8,658,878.50	9,102,004.23	2,962,362.70	9,102,004.23		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,176,282.38	3,373,494.00	1,643,166.83	3,373,494.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,289,843.41	2,337,597.41	1,036,709.04	2,337,597.41	0.00	0.0%
4) Books and Supplies		4000-4999	3,738,945.82	4,886,444.79	1,749,854.41	4,886,444.79	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	182,909.38	232,909.38	69,527.48	232,909.38	0.00	0.0%
6) Capital Outlay		6000-6999	50,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	307,799.77	307,799.77	0.00	307,799.77	0.00	0.0%
9) TOTAL, EXPENDITURES			9,745,780.76	11,148,245.35	4,499,257.76	11,148,245.35		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,086,902.26)	(2,046,241.12)	(1,536,895.06)	(2,046,241.12)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,086,902.26)	(2,046,241.12)	(1,536,895.06)	(2,046,241.12)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,616,519.02	6,616,519.02		6,616,519.02	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,616,519.02	6,616,519.02		6,616,519.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,616,519.02	6,616,519.02		6,616,519.02		
2) Ending Balance, June 30 (E + F1e)			5,529,616.76	4,570,277.90		4,570,277.90		
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	5,532,152.17	4,570,277.90		4,570,277.90		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(2,535.41)	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	4,670,395.04	6,507,339.20	1,973,090.55	6,507,339.20	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,670,395.04	6,507,339.20	1,973,090.55	6,507,339.20	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	3,948,483.46	2,554,665.03	945,395.37	2,554,665.03	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			3,948,483.46	2,554,665.03	945,395.37	2,554,665.03	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	20,000.00	20,000.00	452.75	20,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	43,231.53	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	192.50	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,000.00	40,000.00	43,876.78	40,000.00	0.00	0.0%
TOTAL, REVENUES			8,658,878.50	9,102,004.23	2,962,362.70	9,102,004.23		
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	2,043,319.96	2,212,811.96	1,106,466.07	2,212,811.96	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	910,868.50	917,418.15	395,654.53	917,418.15	0.00	0.0%
Clerical, Technical and Office Salaries		2400	222,093.92	243,263.89	141,046.23	243,263.89	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,176,282.38	3,373,494.00	1,643,166.83	3,373,494.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	826,621.78	832,574.90	396,963.46	832,574.90	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	249,977.07	265,859.41	116,111.02	265,859.41	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	1,113,521.98	1,132,623.04	474,000.77	1,132,623.04	0.00	0.0%
Unemployment Insurance		3501-3502	1,588.18	1,696.53	772.24	1,696.53	0.00	0.0%
Workers' Compensation		3601-3602	98,134.40	104,843.53	48,861.55	104,843.53	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			2,289,843.41	2,337,597.41	1,036,709.04	2,337,597.41	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	385,945.82	403,444.79	129,226.26	403,444.79	0.00	0.0%
Noncapitalized Equipment		4400	50,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Food		4700	3,303,000.00	4,473,000.00	1,620,628.15	4,473,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,738,945.82	4,886,444.79	1,749,854.41	4,886,444.79	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	14,000.00	14,000.00	4,427.37	14,000.00	0.00	0.0%
Dues and Memberships		5300	2,000.00	2,000.00	619.99	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	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	107,609.38	122,609.38	18,730.51	122,609.38	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	2,300.00	2,300.00	84.07	2,300.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	52,000.00	87,000.00	45,665.54	87,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			182,909.38	232,909.38	69,527.48	232,909.38	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	50,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	307,799.77	307,799.77	0.00	307,799.77	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			307,799.77	307,799.77	0.00	307,799.77	0.00	0.0%
TOTAL, EXPENDITURES			9,745,780.76	11,148,245.35	4,499,257.76	11,148,245.35		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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)	707,950.47
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	3,384,623.93
7027	Child Nutrition: COVID State Supplemental Meal Reimbursement	477,703.50
Total, Restricted Balance		4,570,277.90

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	6,480.58	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	6,480.58	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	275,000.00	19,811.77	275,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	566,932.66	2,580.48	566,932.66	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	103,407.25	548.64	103,407.25	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	945,339.91	22,940.89	945,339.91		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(945,339.91)	(16,460.31)	(945,339.91)		
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	(945,339.91)	(16,460.31)	(945,339.91)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	945,339.91	945,339.91		945,339.91	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			945,339.91	945,339.91		945,339.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			945,339.91	945,339.91		945,339.91		
2) Ending Balance, June 30 (E + F1e)			945,339.91	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	945,339.91	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	6,480.58	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	6,480.58	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	6,480.58	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	28,000.00	10,746.09	28,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	247,000.00	9,065.68	247,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			0.00	275,000.00	19,811.77	275,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	390.48	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	566,932.66	2,190.00	566,932.66	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	566,932.66	2,580.48	566,932.66	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	103,407.25	548.64	103,407.25	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	103,407.25	548.64	103,407.25	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	945,339.91	22,940.89	945,339.91		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500,000.00	1,983,941.58	1,858,425.99	1,983,941.58	0.00	0.0%
5) TOTAL, REVENUES			500,000.00	1,983,941.58	1,858,425.99	1,983,941.58		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	341,080.35	384,394.86	216,194.96	384,394.86	0.00	0.0%
3) Employee Benefits		3000-3999	177,878.71	190,879.54	102,698.41	190,879.54	0.00	0.0%
4) Books and Supplies		4000-4999	20,000.00	47,000.00	12,686.33	47,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,980,000.00	1,606,344.69	949,509.84	1,606,344.69	0.00	0.0%
6) Capital Outlay		6000-6999	4,000,000.00	27,681,795.83	8,111,462.04	27,681,795.83	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,518,959.06	29,910,414.92	9,392,551.58	29,910,414.92		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,018,959.06)	(27,926,473.34)	(7,534,125.59)	(27,926,473.34)		
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)			(7,018,959.06)	(27,926,473.34)	(7,534,125.59)	(27,926,473.34)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	47,158,659.61	47,158,659.61		47,158,659.61	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,158,659.61	47,158,659.61		47,158,659.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,158,659.61	47,158,659.61		47,158,659.61		
2) Ending Balance, June 30 (E + F1e)			40,139,700.55	19,232,186.27		19,232,186.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Legally Restricted Balance		9740	41,623,642.13	19,232,186.27		19,232,186.27		
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	(1,483,941.58)	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500,000.00	500,000.00	374,484.41	500,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	1,483,941.58	1,483,941.58	1,483,941.58	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			500,000.00	1,983,941.58	1,858,425.99	1,983,941.58	0.00	0.0%
TOTAL, REVENUES			500,000.00	1,983,941.58	1,858,425.99	1,983,941.58		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	265,990.00	302,028.09	167,557.64	302,028.09	0.00	0.0%
Clerical, Technical and Office Salaries		2400	75,090.35	82,366.77	48,637.32	82,366.77	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			341,080.35	384,394.86	216,194.96	384,394.86	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	91,000.24	100,482.89	55,607.15	100,482.89	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	26,075.22	29,022.95	16,155.66	29,022.95	0.00	0.0%
Health and Welfare Benefits		3401-3402	50,094.68	49,505.09	24,305.14	49,505.09	0.00	0.0%
Unemployment Insurance		3501-3502	170.54	186.52	105.61	186.52	0.00	0.0%
Workers' Compensation		3601-3602	10,538.03	11,682.09	6,524.85	11,682.09	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			177,878.71	190,879.54	102,698.41	190,879.54	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	10,000.00	30,000.00	6,356.37	30,000.00	0.00	0.0%
Noncapitalized Equipment		4400	10,000.00	17,000.00	6,329.96	17,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			20,000.00	47,000.00	12,686.33	47,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	15,000.00	3,812.00	15,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	5,604.40	3,235.62	5,604.40	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	500.00	500.00	68.40	500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,979,500.00	1,585,240.29	942,393.82	1,585,240.29	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,980,000.00	1,606,344.69	949,509.84	1,606,344.69	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	35,421.00	28,450.50	35,421.00	0.00	0.0%
Land Improvements		6170	0.00	2,967,875.29	1,406,824.25	2,967,875.29	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,000,000.00	24,665,499.54	6,663,278.31	24,665,499.54	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	13,000.00	12,908.98	13,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,000,000.00	27,681,795.83	8,111,462.04	27,681,795.83	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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			7,518,959.06	29,910,414.92	9,392,551.58	29,910,414.92		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	19,232,186.27
Total, Restricted Balance		19,232,186.27

Description	Resource Codes	Object Codes	Original Budget (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	300,000.00	300,000.00	53,898.99	300,000.00	0.00	0.0%
5) TOTAL, REVENUES			300,000.00	300,000.00	53,898.99	300,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			300,000.00	300,000.00	53,898.99	300,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			300,000.00	300,000.00	53,898.99	300,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	276,976.87	276,976.87		276,976.87	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			276,976.87	276,976.87		276,976.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			276,976.87	276,976.87		276,976.87		
2) Ending Balance, June 30 (E + F1e)			576,976.87	576,976.87		576,976.87		
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	576,976.87	576,976.87		576,976.87		
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	2,000.00	2,000.00	2,172.27	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	298,000.00	298,000.00	51,726.72	298,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			300,000.00	300,000.00	53,898.99	300,000.00	0.00	0.0%
TOTAL, REVENUES			300,000.00	300,000.00	53,898.99	300,000.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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	576,976.87
Total, Restricted Balance		576,976.87

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	1.70	0.00	1.70	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	1.70	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	1.70	1.70	1.70		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(1.70)	(1.70)	(1.70)		
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	(1.70)	(1.70)	(1.70)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1.70	1.70		1.70	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.70	1.70		1.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.70	1.70		1.70		
2) Ending Balance, June 30 (E + F1e)			1.70	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
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	1.70	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	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%
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								
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	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
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%
Materials and Supplies		4300	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)
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	1.70	0.00	1.70	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	1.70	0.00	1.70	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	1.70	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	1.70	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	1.70	1.70	1.70		
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%
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								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	619,029.04	4,791.64	619,029.04	0.00	0.0%
5) TOTAL, REVENUES			0.00	619,029.04	4,791.64	619,029.04		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	1,242,779.05	0.00	1,242,779.05	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	1,242,779.05	0.00	1,242,779.05		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(623,750.01)	4,791.64	(623,750.01)		
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	(623,750.01)	4,791.64	(623,750.01)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	623,750.01	623,750.01		623,750.01	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			623,750.01	623,750.01		623,750.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			623,750.01	623,750.01		623,750.01		
2) Ending Balance, June 30 (E + F1e)			623,750.01	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	623,750.01	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	4,791.64	4,791.64	4,791.64	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	614,237.40	0.00	614,237.40	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	619,029.04	4,791.64	619,029.04	0.00	0.0%
TOTAL, REVENUES			0.00	619,029.04	4,791.64	619,029.04		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,242,779.05	0.00	1,242,779.05	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	1,242,779.05	0.00	1,242,779.05	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	1,242,779.05	0.00	1,242,779.05		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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
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	35,190.09	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	7,133,194.68	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	7,168,384.77	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	12,720,632.25	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	12,720,632.25	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(5,552,247.48)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(5,552,247.48)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,134,594.68	12,134,594.68		12,134,594.68	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,134,594.68	12,134,594.68		12,134,594.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,134,594.68	12,134,594.68		12,134,594.68		
2) Ending Balance, June 30 (E + F1e)			12,134,594.68	12,134,594.68		12,134,594.68		
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	12,134,594.68	12,134,594.68		12,134,594.68		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	35,190.09	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	35,190.09	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	5,586,940.69	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	130,419.57	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	113,904.10	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%
Interest		8660	0.00	0.00	1,301,918.34	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	11.98	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	7,133,194.68	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	7,168,384.77	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	6,845,000.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	5,875,632.25	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	12,720,632.25	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	12,720,632.25	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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	12,134,594.68
Total, Restricted Balance		12,134,594.68

Description	Resource Codes	Object Codes	Original Budget (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	18,970,694.50	18,970,694.50	10,624,270.86	18,970,694.50	0.00	0.0%
5) TOTAL, REVENUES			18,970,694.50	18,970,694.50	10,624,270.86	18,970,694.50		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	76,152.75	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	44,964.31	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,500.00	6,500.00	0.00	6,500.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	18,845,887.44	18,845,887.44	11,041,724.33	18,845,887.44	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			18,973,504.50	18,852,387.44	11,041,724.33	18,852,387.44		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(2,810.00)	118,307.06	(417,453.47)	118,307.06		
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)			(2,810.00)	118,307.06	(417,453.47)	118,307.06		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	3,879,602.53	3,879,602.53		3,879,602.53	0.00	0.0%
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)			3,879,602.53	3,879,602.53		3,879,602.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,879,602.53	3,879,602.53		3,879,602.53		
2) Ending Net Position, June 30 (E + F1e)			3,876,792.53	3,997,909.59		3,997,909.59		
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	3,876,792.53	3,997,909.59		3,997,909.59		
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	0.00	0.00	9,771.31	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	18,970,694.50	18,970,694.50	10,614,499.55	18,970,694.50	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,970,694.50	18,970,694.50	10,624,270.86	18,970,694.50	0.00	0.0%
TOTAL, REVENUES			18,970,694.50	18,970,694.50	10,624,270.86	18,970,694.50		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	76,152.75	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			76,152.75	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	20,317.55	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,825.68	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	16,430.18	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	38.08	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)
Workers' Compensation		3601-3602	2,352.82	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			44,964.31	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	6,500.00	6,500.00	0.00	6,500.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,500.00	6,500.00	0.00	6,500.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,550.00	3,550.00	0.00	3,550.00	0.00	0.0%
Dues and Memberships		5300	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Insurance		5400-5450	18,823,587.44	18,760,917.44	10,986,149.33	18,760,917.44	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	14,500.00	77,170.00	55,575.00	77,170.00	0.00	0.0%
Communications		5900	250.00	250.00	0.00	250.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			18,845,887.44	18,845,887.44	11,041,724.33	18,845,887.44	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			18,973,504.50	18,852,387.44	11,041,724.33	18,852,387.44		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

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

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

FORM CASH

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			77,914,033.80	75,654,627.09	65,598,274.06	63,630,111.01	59,734,591.87	62,293,670.98	73,418,177.98	72,481,492.48
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,463,366.00	3,423,488.00	12,306,951.00	6,198,167.00	6,198,167.00	12,306,951.00	6,198,167.00	5,881,017.00
Property Taxes	8020-8079		862,424.81	306,784.16	312,242.35	1,824,586.75	6,085,057.92	8,242,636.36	5,619,189.25	(4,535.00)
Miscellaneous Funds	8080-8099			(518,197.00)	(1,036,393.00)	(690,929.00)	(690,929.00)	(690,929.00)	(690,929.00)	(707,539.67)
Federal Revenue	8100-8299		198,787.20	488,252.76	54,556.00	580,751.87	1,671,734.28	520,025.23	1,389,734.00	6,781,556.00
Other State Revenue	8300-8599		2,113,040.11	639,350.00	1,783,298.17	620,529.93	1,396,743.00	1,612,941.06	1,600,831.00	2,023,021.00
Other Local Revenue	8600-8799		18,133.74	2,614,447.03	162,924.95	282,633.33	518,389.38	805,544.05	2,772,423.00	1,298,178.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			6,655,751.86	6,954,124.95	13,583,579.47	8,815,739.88	15,179,162.58	22,797,168.70	16,889,415.25	15,271,697.33
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		566,929.60	5,513,851.11	5,359,466.68	5,799,604.03	6,918,403.37	5,823,281.54	5,810,695.48	6,379,079.82
Classified Salaries	2000-2999		930,457.33	2,072,785.51	1,895,301.46	1,938,356.48	2,496,297.23	1,907,431.86	1,918,135.62	2,323,616.92
Employee Benefits	3000-3999		482,891.28	2,033,302.59	3,180,417.94	3,375,137.30	3,752,821.00	3,383,608.05	3,221,733.39	4,025,956.10
Books and Supplies	4000-4999		62,766.97	962,982.50	407,617.36	314,427.25	200,583.46	254,972.26	188,112.57	4,790,033.78
Services	5000-5999		1,501,118.01	2,313,407.99	2,716,333.37	2,020,937.47	3,257,600.15	1,977,825.72	2,511,337.04	2,595,438.86
Capital Outlay	6000-6999		(56.78)	172,495.90		253,042.17	555,422.89	0.00	180,405.42	349,045.02
Other Outgo	7000-7499		666,022.00			4,383.00			(1.70)	

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			4,210,128.41	13,068,825.60	13,559,136.81	13,705,887.70	17,181,128.10	13,347,119.43	13,830,417.82	20,463,170.50
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	2,345,349.33		(2,365,349.33)						
Accounts Receivable	9200-9299	(9,812,711.65)	193,090.53	658,230.78	357,215.36	3,076,632.01	2,569,277.72	255,048.00	133,230.89	150,000.00
Due From Other Funds	9310	(38,341,010.31)	25,735,092.26	12,596,197.05	(1,800,000.00)	10,348.00		0.00	(627.00)	
Stores	9320									
Prepaid Expenditures	9330	(1,018,891.48)		242,861.61	528,717.60	(18,000.00)		0.00		
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490	(72,291,400.00)								
SUBTOTAL		(119,118,664.11)	25,928,182.79	11,131,940.11	(914,067.04)	3,068,980.01	2,569,277.72	255,048.00	132,603.89	150,000.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	(11,745,019.00)	3,277,526.22	2,219,274.63	1,001,622.14	2,068,551.74	(13,929.72)	(14,003.38)	111,032.00	
Due To Other Funds	9610	(38,373,130.25)	25,735,092.26	12,628,316.99		10,348.00		0.00	(627.00)	
Current Loans	9640									
Unearned Revenues	9650	(2,678,787.30)	1,672,477.31	488,252.76		(1,968.00)		520,025.23		
Deferred Inflows of Resources	9690	(72,291,400.00)								
SUBTOTAL		(125,088,336.55)	30,685,095.79	15,335,844.38	1,001,622.14	2,076,931.74	(13,929.72)	506,021.85	110,405.00	0.00
Nonoperating										
Suspense Clearing	9910		51,882.84	262,251.89	(76,916.53)	2,580.41	1,977,837.19	1,925,431.58	(4,017,881.82)	
TOTAL BALANCE SHEET ITEMS		5,969,672.44	(4,705,030.16)	(3,941,652.38)	(1,992,605.71)	994,628.68	4,561,044.63	1,674,457.73	(3,995,682.93)	150,000.00
E. NET INCREASE/DECREASE (B - C + D)			(2,259,406.71)	(10,056,353.03)	(1,968,163.05)	(3,895,519.14)	2,559,079.11	11,124,507.00	(936,685.50)	(5,041,473.17)
F. ENDING CASH (A + E)			75,654,627.09	65,598,274.06	63,630,111.01	59,734,591.87	62,293,670.98	73,418,177.98	72,481,492.48	67,440,019.31
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		67,440,019.31	65,388,254.14	60,196,424.97	44,273,719.43				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	10,472,709.00	5,881,017.00	5,881,017.00	10,472,708.00	0.00		88,683,725.00	88,683,725.00
Property Taxes	8020-8079	3,870,663.00	6,519,962.00	7,417.00	243,571.00			33,889,999.60	33,890,000.00
Miscellaneous Funds	8080-8099	(707,539.67)	(707,539.67)	(707,539.67)	(707,539.67)	(707,539.67)		(8,563,544.02)	(8,563,544.00)
Federal Revenue	8100-8299	1,387,439.00	1,025,838.00	1,025,838.00	7,084,196.00			22,208,708.34	22,208,708.24
Other State Revenue	8300-8599	3,329,681.00	2,293,611.00	2,023,023.00	7,001,844.00			26,437,913.27	26,437,913.39
Other Local Revenue	8600-8799	408,453.00	408,453.00	1,298,178.00	(327,570.00)			10,260,187.48	10,260,187.05
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		18,761,405.33	15,421,341.33	9,527,933.33	23,767,209.33	(707,539.67)	0.00	172,916,989.67	172,916,989.68
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,379,079.82	6,379,079.82	6,379,079.82	6,379,079.82	0.00		67,687,630.91	67,687,630.90
Classified Salaries	2000-2999	2,323,616.92	2,323,616.92	2,323,616.92	2,323,616.92			24,776,850.09	24,776,850.13
Employee Benefits	3000-3999	4,025,956.10	4,025,956.10	4,025,956.10	9,334,624.10			44,868,360.05	44,868,360.08
Books and Supplies	4000-4999	4,790,033.78	4,790,033.78	7,983,389.63	9,580,067.55			34,325,020.89	34,325,020.89
Services	5000-5999	2,595,438.86	2,595,438.86	4,325,731.43	5,190,877.71			33,601,485.47	33,601,485.45
Capital Outlay	6000-6999	349,045.02	349,045.02	349,045.02	349,045.02			2,906,534.70	2,906,534.72
Other Outgo	7000-7499			(186,180.05)	(186,180.05)			298,043.20	298,043.23
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		20,463,170.50	20,463,170.50	25,200,638.87	32,971,131.07	0.00	0.00	208,463,925.31	208,463,925.40
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199				1,172,093.72			(1,193,255.61)	
Accounts Receivable	9200-9299	(350,000.00)	(150,000.00)	(250,000.00)	(7,500,000.00)			(857,274.71)	
Due From Other Funds	9310				1,800,000.00			38,341,010.31	
Stores	9320							0.00	
Prepaid Expenditures	9330				(1,050,000.00)			(296,420.79)	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490				1,383,463.00			1,383,463.00	
SUBTOTAL		(350,000.00)	(150,000.00)	(250,000.00)	(4,194,443.28)	0.00	0.00	37,377,522.20	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599				(5,000,000.00)			3,650,073.63	
Due To Other Funds	9610							38,373,130.25	
Current Loans	9640							0.00	
Unearned Revenues	9650				(2,300,000.00)			378,787.30	
Deferred Inflows of Resources	9690				1,383,463.00			1,383,463.00	
SUBTOTAL		0.00	0.00	0.00	(5,916,537.00)	0.00	0.00	43,785,454.18	
Nonoperating									
Suspense Clearing	9910				(125,185.56)			0.00	
TOTAL BALANCE SHEET ITEMS		(350,000.00)	(150,000.00)	(250,000.00)	1,596,908.16	0.00	0.00	(6,407,931.98)	
E. NET INCREASE/DECREASE (B - C + D)		(2,051,765.17)	(5,191,829.17)	(15,922,705.54)	(7,607,013.58)	(707,539.67)	0.00	(41,954,867.62)	(35,546,935.72)
F. ENDING CASH (A + E)		65,388,254.14	60,196,424.97	44,273,719.43	36,666,705.85				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								35,959,166.18	

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			36,666,705.85	36,666,705.85	36,666,705.85	36,666,705.85	36,666,705.85	36,666,705.85	36,666,705.85	36,666,705.85
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	6000-6999									
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)			36,666,705.85	36,666,705.85	36,666,705.85	36,666,705.85	36,666,705.85	36,666,705.85	36,666,705.85	36,666,705.85
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		36,666,705.85	36,666,705.85	36,666,705.85	36,666,705.85				
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	6000-6999							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		36,666,705.85	36,666,705.85	36,666,705.85	36,666,705.85				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								36,666,705.85	

FORM ICR

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) — 8,000,742.57
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.
   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) — 129,332,098.54

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) — 6.19%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 8,194,323.39
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 3,261,384.68

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only)	
(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,057,876.28
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)	12,513,584.35
9. Carry-Forward Adjustment (Part IV, Line F)	(1,332,763.71)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,180,820.64
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	137,804,247.23
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	16,035,872.01
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	20,354,003.60
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	786,730.46
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	15,000.00
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)	1,070,589.71
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)	52,710.34
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)	15,815.50
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)	16,032,208.98
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)	344,058.03
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)	2,781,455.52
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,357,445.58
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)	201,650,136.96
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)	6.21%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.54%

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)	12,513,584.35
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(900,409.26)
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 (6.42%) 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 (6.42%) times Part III, Line B19) or (the highest rate used to recover costs from any program (6.45%) times Part III, Line B19); zero if positive	(1,332,763.71)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(1,332,763.71)
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:	5.54%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-666381.85) is applied to the current year calculation and the remainder ($-666381.86) is deferred to one or more future years:	5.88%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-444254.57) is applied to the current year calculation and the remainder ($-888509.14) is deferred to one or more future years:	5.99%
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)	(1,332,763.71)

Approved indirect cost rate: 6.42%

Highest rate used in any program: 6.45%

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	20,251,354.17	1,300,136.00	6.42%
01	3010	3,574,842.58	229,504.00	6.42%
01	3213	9,710,967.48	623,444.00	6.42%
01	3310	3,077,679.41	197,586.00	6.42%
01	3311	30,510.00	1,958.00	6.42%
01	3315	83,082.00	5,333.00	6.42%
01	3327	98,668.00	6,334.00	6.42%
01	3345	613.00	39.00	6.36%
01	4035	575,472.78	36,945.00	6.42%
01	4127	215,151.87	13,812.00	6.42%
01	4203	689,184.61	44,245.00	6.42%
01	5634	10,409.13	668.00	6.42%
01	6010	3,741,144.43	22,142.00	0.59%
01	6211	422,853.00	27,147.00	6.42%
01	6266	1,575,987.58	101,178.00	6.42%
01	6331	129,323.51	8,302.00	6.42%
01	6500	21,336,558.95	1,376,227.00	6.45%
01	6546	4,607,240.71	295,784.00	6.42%
01	6547	836,819.20	53,723.00	6.42%
01	6762	4,383,474.00	281,419.00	6.42%
01	7085	392,825.43	25,219.00	6.42%
01	7311	52,710.34	3,383.00	6.42%
01	7388	78,114.63	5,014.00	6.42%
01	7422	603,610.56	38,751.00	6.42%
01	7435	8,678,947.65	557,188.00	6.42%
01	7810	394,174.44	25,305.00	6.42%
01	8150	4,282,394.86	274,929.75	6.42%
12	5066	105,785.00	6,791.00	6.42%
12	6053	786,650.00	50,502.00	6.42%
12	6054	105,977.72	6,803.00	6.42%
12	6105	1,368,604.80	19,477.00	1.42%
12	7810	414,438.00	26,606.00	6.42%
13	5310	6,349,035.17	307,799.77	4.85%

FORM ESMOE

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	208,463,925.40
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	23,857,668.65
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	15,000.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	2,906,534.72
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	666,022.00
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)				3,587,556.72
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	2,046,241.12
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)				183,064,941.15

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)*	6,946.46
B. Expenditures per ADA (Line I.E divided by Line II.A)	26,353.70

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	**Total**	**Per ADA**

A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	135,794,785.01	18,507.28
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	135,794,785.01	18,507.28
B. Required effort (Line A.2 times 90%)	122,215,306.51	16,656.55
C. Current year expenditures (Line I.E and Line II.B)	183,064,941.15	26,353.70
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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.)	MOE Met	
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)	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

FORM SIA

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
01I GENERAL FUND								
Expenditure Detail	0.00	(7,037.80)	0.00	(417,978.77)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	1,737.80	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I 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								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	110,179.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	2,300.00	0.00	307,799.77	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	500.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	2,500.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	7,037.80	(7,037.80)	417,978.77	(417,978.77)	0.00	0.00		

FORM 01 CS

Criteria & Standards Review

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 first interim projections.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted into the first column, otherwise, enter data for all fiscal years. Second 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	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2023-24)				
District Regular	7,658.97	7,658.97		
Charter School	0.00	0.00		
Total ADA	**7,658.97**	**7,658.97**	**0.0%**	**Met**
1st Subsequent Year (2024-25)				
District Regular	7,161.21	7,162.31		
Charter School				
Total ADA	**7,161.21**	**7,162.31**	**0.0%**	**Met**
2nd Subsequent Year (2025-26)				
District Regular	6,800.63	6,802.81		
Charter School				
Total ADA	**6,800.63**	**6,802.81**	**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 first interim projections 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 first interim projections

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim 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 First Interim (Form 01CSI, Item 2A)	Enrollment Second Interim CBEDS/Projected	Percent Change	Status
Current Year (2023-24)				
District Regular	7,401.00	7,401.00		
Charter School				
Total Enrollment	**7,401.00**	**7,401.00**	**0.0%**	**Met**
1st Subsequent Year (2024-25)				
District Regular	7,093.00	7,093.00		
Charter School				
Total Enrollment	**7,093.00**	**7,093.00**	**0.0%**	**Met**
2nd Subsequent Year (2025-26)				
District Regular	6,810.00	6,810.00		
Charter School				
Total Enrollment	**6,810.00**	**6,810.00**	**0.0%**	**Met**

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	8,387	8,218	
Charter School	398	435	
Total ADA/Enrollment	**8,785**	**8,653**	**101.5%**
Second Prior Year (2021-22)			
District Regular	7,261	7,588	
Charter School	385	410	
Total ADA/Enrollment	**7,646**	**7,998**	**95.6%**
First Prior Year (2022-23)			
District Regular	6,535	7,107	
Charter School	385	422	
Total ADA/Enrollment	**6,920**	**7,529**	**91.9%**
		Historical Average Ratio:	96.3%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	**96.8%**

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	6,901	7,401		
Charter School	0			
Total ADA/Enrollment	**6,901**	**7,401**	**93.2%**	**Met**
1st Subsequent Year (2024-25)				
District Regular	6,599	7,093		
Charter School				
Total ADA/Enrollment	**6,599**	**7,093**	**93.0%**	**Met**
2nd Subsequent Year (2025-26)				
District Regular	6,319	6,810		
Charter School				
Total ADA/Enrollment	**6,319**	**6,810**	**92.8%**	**Met**

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			
Fiscal Year	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2023-24)	122,510,616.00	122,573,725.00	.1%	Met
1st Subsequent Year (2024-25)	120,574,783.00	117,291,288.00	(2.7%)	Not Met
2nd Subsequent Year (2025-26)	119,759,629.00	115,963,947.00	(3.2%)	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

2024-25 and 2025-26: The COLA decreased from 3.94% to 0.76% (for FY 2024-25) from first to second interim which decreased revenues for the out years.

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) Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
Third Prior Year (2020-21)	72,581,346.71	80,084,521.05	90.6%
Second Prior Year (2021-22)	73,552,704.11	83,258,338.04	88.3%
First Prior Year (2022-23)	74,812,796.00	85,226,444.00	87.8%
		Historical Average Ratio:	88.9%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	**85.9% to 91.9%**	**85.9% to 91.9%**	**85.9% to 91.9%**

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) Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
Current Year (2023-24)	84,519,635.79	93,991,826.45	89.9%	Met
1st Subsequent Year (2024-25)	93,309,378.17	104,511,278.17	89.3%	Met
2nd Subsequent Year (2025-26)	93,679,475.82	92,173,618.82	101.6%	Not Met

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

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

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

Explanation: (required if NOT met)	2025-26: Salaries and benefits increased due to raises and a projected reduction in discretionary expenditures is due to the transfer of expenditures from unrestricted to restricted General Fund to utilize one-time funds.

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 first interim projections. 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second 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.

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Current Year (2023-24)	22,281,734.24	22,208,708.24	-.3%	No
1st Subsequent Year (2024-25)	5,331,711.00	5,260,812.00	-1.3%	No
2nd Subsequent Year (2025-26)	5,230,385.00	5,161,551.00	-1.3%	No

Explanation: (required if Yes)

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

Current Year (2023-24)	26,759,334.39	26,437,913.39	-1.2%	No
1st Subsequent Year (2024-25)	24,009,190.00	23,303,365.00	-2.9%	No
2nd Subsequent Year (2025-26)	23,510,328.00	22,817,493.00	-2.9%	No

Explanation: (required if Yes)

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

Current Year (2023-24)	8,929,034.21	10,260,187.05	14.9%	Yes
1st Subsequent Year (2024-25)	8,749,069.00	8,811,310.00	.7%	No
2nd Subsequent Year (2025-26)	8,665,118.00	8,679,870.00	.2%	No

Explanation: (required if Yes)

2023-24: For Unrestricted General Fund, increase due to Parcel Tax of $44K, lease revenue of $332K due to additional classrooms for Kidango that were not budgeted, and interest of $500K. For Restricted General Fund, the increase is due to an increase in other local grants of $149K. For Special Education, increase of $665K due to transfer of apportionment.

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

Current Year (2023-24)	35,739,716.61	34,325,020.89	-4.0%	No
1st Subsequent Year (2024-25)	5,366,457.07	4,917,090.00	-8.4%	Yes
2nd Subsequent Year (2025-26)	5,390,012.44	4,588,701.00	-14.9%	Yes

Explanation: (required if Yes)

2024-25 and 2025-26: The decrease is due to the ending of one-time Covid-19 funds.

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

Current Year (2023-24)	31,099,217.15	33,601,485.45	8.0%	Yes
1st Subsequent Year (2024-25)	27,266,048.15	27,346,738.00	.3%	No
2nd Subsequent Year (2025-26)	27,525,053.15	26,860,918.00	-2.4%	No

Explanation: (required if Yes)

The increase is due to the increase in Special Education contracts for paraeducators due to not being able to hire paraeducators as employees.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	57,970,102.84	58,906,808.68	1.6%	Met
1st Subsequent Year (2024-25)	38,089,970.00	37,375,487.00	-1.9%	Met
2nd Subsequent Year (2025-26)	37,405,831.00	36,658,914.00	-2.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	66,838,933.76	67,926,506.34	1.6%	Met
1st Subsequent Year (2024-25)	32,632,505.22	32,263,828.00	-1.1%	Met
2nd Subsequent Year (2025-26)	32,915,065.59	31,449,619.00	-4.5%	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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

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

1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections 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 First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

		Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	4,458,292.43	4,463,510.72	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		4,463,510.72	

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

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

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

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 reserves[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

[1]Available 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.

[2]A 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)	17.5%	9.3%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	**5.8%**	**3.1%**	**1.0%**

8B. Calculating the District's Deficit Spending Percentages

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

	Projected Year Totals			
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2023-24)	(2,670,021.11)	93,991,826.45	2.8%	Met
1st Subsequent Year (2024-25)	(20,835,308.17)	104,511,278.17	19.9%	Not Met
2nd Subsequent Year (2025-26)	(10,911,817.82)	92,173,618.82	11.8%	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)

Due to one-time funding being exhausted, the District is projecting to spend down its reserves in years 2024-25, and 2025-26. The District is considering various budget reductions to achieve a balanced budget.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	36,397,425.64	Met
1st Subsequent Year (2024-25)	15,562,117.47	Met
2nd Subsequent Year (2025-26)	4,650,299.65	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2023-24)	36,666,705.85	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 reserves[1] for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts[2] as applied to total expenditures and other financing uses[3]:

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.)	6,900.66	6,599.20	6,319.47
District's Reserve Standard Percentage Level:	**3%**	**3%**	**3%**

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

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

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

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

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

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)	208,463,925.40	166,505,539.17	154,196,344.82
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	208,463,925.40	166,505,539.17	154,196,344.82

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	6,253,917.76	4,995,166.18	4,625,890.34
6.	Reserve Standard - by Amount ($80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	**District's Reserve Standard (Greater of Line B5 or Line B6)**	**6,253,917.76**	**4,995,166.18**	**4,625,890.34**

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	36,397,426.03	15,562,117.86	4,650,300.04
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)	(.39)	(.39)	(.39)
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)	36,397,425.64	15,562,117.47	4,650,299.65
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.46%	9.35%	3.02%
District's Reserve Standard (Section 10B, Line 7):	**6,253,917.76**	**4,995,166.18**	**4,625,890.34**
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections 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 first interim projections 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) — Yes

1b. If Yes, identify the interfund borrowings:

There are temporary interfund borrowings between Fund 67 and General Fund in July and August each year due to the timing of employee contributions for health benefits that are collected for 10 months starting in September and ending in June. However, the premium is paid over 12 months.

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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second 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	First Interim (Form 01CSI, Item S5A)	Second 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)	(32,836,718.52)	(33,034,749.66)	.6%	198,031.14	Met
1st Subsequent Year (2024-25)	(33,691,421.00)	(34,634,264.00)	2.8%	942,843.00	Met
2nd Subsequent Year (2025-26)	(34,268,791.00)	(35,251,056.00)	2.9%	982,265.00	Met
1b. **Transfers In, General Fund ***					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1c. **Transfers Out, General Fund ***					
Current Year (2023-24)	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 first interim projections that may impact the general fund operational budget? No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since first interim projections 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 first interim projections that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments[1] and their annual required payment for the current fiscal year and two subsequent fiscal years. Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? — No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023-24
Capital Leases				
Certificates of Participation				
General Obligation Bonds	21	FUND 51	FUND 51	86,760,000
Supp Early Retirement Program	1	GENERAL FUND	GENERAL FUND	666,022
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
TOTAL:				87,426,022

Type of Commitment (continued)	Prior Year (2022-23) Annual Payment (P & I)	Current Year (2023-24) Annual Payment (P & I)	1st Subsequent Year (2024-25) Annual Payment (P & I)	2nd Subsequent Year (2025-26) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	11,375,000	0	0	0
General Obligation Bonds	7,768,899	7,229,046	7,576,478	7,801,994
Supp Early Retirement Program	666,022	666,022	0	0
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				

Total Annual Payments:	19,809,921	7,895,068	7,576,478	7,801,994
Has total annual payment increased over prior year (2022-23)?		**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?

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second 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 first interim in OPEB liabilities: n/a

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions: n/a

2 OPEB Liabilities	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability		
b. OPEB plan(s) fiduciary net position (if applicable)		
c. Total/Net OPEB liability (Line 2a minus Line 2b)	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	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2023-24)		
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2023-24)	0.00	0.00
1st Subsequent Year (2024-25)		
2nd Subsequent Year (2025-26)		

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

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

4. Comments:

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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities? n/a

c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions? n/a

2 Self-Insurance Liabilities

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

3 Self-Insurance Contributions

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

4 Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, 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 first interim projections? No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	513.5	518.1	487.1	477.1

1a. Have any salary and benefit negotiations been settled since first interim projections? Yes

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Oct 12, 2023

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

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: Jul 01, 2023 End Date: Jun 30, 2024

5. Salary settlement:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement	4,272,058	4,272,058	4,272,058
% change in salary schedule from prior year	8.2%		
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

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

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

		Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
2.	Total cost of H&W benefits			
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year			

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?				
	If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

		Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	823,077	822,674	835,014
3.	Percent change in step & column over prior year	1.5%	1.5%	1.5%

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

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

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections 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 first interim projections? No

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	372.7	391.4	391.4	391.4

1a. Have any salary and benefit negotiations been settled since first interim projections? Yes

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

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

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled? No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Oct 12, 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: Oct 12, 2023

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement? No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: Jul 01, 2023 End Date: Jun 30, 2024

5. Salary settlement:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement	1,781,610	1,409,959	1,409,959
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

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

7.	Amount included for any tentative salary schedule increases		

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	416,654	424,987	433,487
3. Percent change in step & column over prior year			

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim 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 first interim projections? N/A

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	97.0	97.0	97.0	97.0

1a. Have any salary and benefit negotiations been settled since first interim projections? n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

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

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

FORM TRC

Technical Review Checklist

Second Interim
Original Budget 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Alum Rock Union Elementary **Santa Clara County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHK-RESOURCExOBJECTA - (**Warning**) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3213-0-0000-0000-9790	3213	9790	($9,616,564.50)

Explanation: The amount in Resource 3213 (ESSER III) is being used to fund qualifying expenses such as Principals, Bus Drivers, & School Administrative Assistants salaries in 2023-24. However, in order to fund expenses in 2023-24, we had to ensure a carryover by reducing expenses in 2022-23.

GENERAL LEDGER CHECKS

EFB-POSITIVE - (**Warning**) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. **Exception**

FUND	RESOURCE	NEG. EFB
01	3213	($9,616,564.50)

Explanation: The amount in Resource 3213 (ESSER III) is being used to fund qualifying expenses such as Principals, Bus Drivers, & School Administrative Assistants salaries in 2023-24. However, in order to fund expenses in 2023-24, we had to ensure a carryover by reducing expenses in 2022-23.

Total of negative resource balances for Fund 01		($9,616,564.50)
13	9010	($2,535.41)

Explanation: Fund balance for this resource under Fund 13 shows a negative because all revenues for Fund 13 are budgeted under one resource. Fund 13 as a whole is positive. All negative balances are cleared at the end of the year for all resources in Fund 13.

Total of negative resource balances for Fund 13		($2,535.41)
21	0000	($1,483,941.58)

Explanation: The reason for the error in Fund 21 Resource 0000 is due to GASB 31 Fair Value of Investments entry, Accounting and Financial Reporting for Certain Investments and for External Investment Pools. Our portion of the fair value of the County's comingled pool at June 30, 2022 and 2023 are based on our cash positions as of June 30, 2022 and 2023, respectively, in proportion to the entire cash held in the comingled pool.

Total of negative resource balances for Fund 21		($1,483,941.58)

OBJ-POSITIVE - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	3213	9790	($9,616,564.50)

Explanation: The amount in Resource 3213 (ESSER III) is being used to fund qualifying expenses such as Principals, Bus Drivers, & School Administrative Assistants salaries in 2023-24. However, in order to fund expenses in 2023-24, we had to ensure a carryover by reducing expenses in 2022-23.

13	9010	9790	($2,535.41)

Explanation: Fund balance for this resource under Fund 13 shows a negative because all revenues for Fund 13 are budgeted under one resource. Fund 13 as a whole is positive. All negative balances are cleared at the end of the year for all resources in Fund 13.

21	0000	9790	($1,483,941.58)

Explanation: The reason for the error in Fund 21 Resource 0000 is due to GASB 31 Fair Value of Investments entry, Accounting and Financial Reporting for Certain Investments and for External Investment Pools. Our portion of the fair value of the County's commingled pool at June 30, 2022 and 2023 are based on our cash positions as of June 30, 2022 and 2023, respectively, in proportion to the entire cash held in the commingled pool.

Second Interim
Board Approved Operating Budget 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Alum Rock Union Elementary **Santa Clara County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
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O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	6762	8590	($2,469.00)

Explanation: Resource 6762 has a negative balance of $2,469 due to over accrual of revenue and accounts receivable set up at year end for FY 2022-23. Thus, we need to decrease revenue in 2023-34 by $2,469.

REV-POSITIVE - (**Warning**) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **Exception**

FUND	RESOURCE	VALUE
01	6762	($2,469.00)

Explanation: Resource 6762 has a negative balance of $2,469 due to over accrual of revenue and accounts receivable set up at year end for FY 2022-23. Thus, we need to decrease revenue in 2023-34 by $2,469.

Second Interim
Projected Totals 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Alum Rock Union Elementary **Santa Clara County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (**Warning**) - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	6762	8590	($2,469.00)

Explanation: Resource 6762 has a negative balance of $2,469 due to over accrual of revenue and accounts receivable set up at year end for FY 2022-23. Thus, we need to decrease revenue in 2023-34 by $2,469.

REV-POSITIVE - (**Warning**) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: **Exception**

FUND	RESOURCE	VALUE
01	6762	($2,469.00)

Explanation: Resource 6762 has a negative balance of $2,469 due to over accrual of revenue and accounts receivable set up at year end for FY 2022-23. Thus, we need to decrease revenue in 2023-34 by $2,469.

Second Interim
Actuals to Date 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Alum Rock Union Elementary **Santa Clara County**

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

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)