



Fiscal Year 2023-24
2nd Interim Report

Presented to the Board:
March 12, 2024

Section 1:

Report

Tables and Charts

Financial Summary



DATE: March 12, 2024

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

FROM: Chris J. Kim, Chief Business Official

SUBJECT: Fiscal Year 2023/24 2nd Interim Report

Introduction

School Districts are required to file two reports during the fiscal year (interim reports) on the status of the District's financial health. The Second Interim report is due on March 15th for the period ending January 31st within the fiscal year. The projections included in this Second Interim update include budgetary adjustments made through March 2024.

Substantive 2nd Interim budgetary updates include: decreases in projected revenue in subsequent two fiscal years per the Governor's January 2024 budget proposal; increasing and ongoing legal costs associated with an inherited litigation; and projected cost of salary and benefits increases as reflected in the District's AB1200 collective bargaining disclosures. The 2nd Interim report also accounts for planned expenditure reductions in the following fiscal year (FY 24/25) associated with the District's Certificated and Classified "Reduction in Force" resolutions and planned reductions in supplies and operating expenditures.

District's are required by statute to maintain a minimum 3% unrestricted fund balance reserve. Due to the planned expiration of one time (restricted) pandemic funding, in conjunction with the current budgetary assumptions as outlined above, the District projects a need for a further \$3.2 Million reduction in the FY 25/26 budget. As these reductions are not yet identified but are projected to be needed in order for the District to meet its 3% reserve requirement through FY 25/26, the District has a Qualified Certification, indicating that the District may not meet its financial obligations under current parameters over the subsequent two fiscal years.

Governor's January 2024 Budget Proposal

The Local Control Funding Formula was prepared using the most recent calculator (v.24.2c) and takes into account the Governor's January 2024 budget proposal for the FY 24/25 fiscal year. As was outlined in the District's financial presentation on February 28, 2024, the State Budget Proposal now reflects a decrease in LCFF revenue in FY 2024/25 (from 3.94% to 0.76%) and a further decrease in FY 2025/26 (from 3.29% to 2.73%). This combined LCFF revenue reduction equates to \$1.57 Million over the subsequent two fiscal years. The District continues to highlight that the current year budgets and multi year projections used for collective bargaining were originally constructed with the prior state revenue assumptions in mind.



Cost of Litigation

The District's inherited litigation, under which the District is under a non-disclosure agreement, is now reflected in the District's 2nd Interim update as an ongoing \$400,000 annual expenditure against its unrestricted fund balance. The combined cost in the District's Multi Year Projection (current year and two subsequent years) is therefore an increase of \$800,000 in the District's legal expenditures budget.

AB1200: Disclosure of Collective Bargaining

The District's combined Tentative Agreements are multi-year contracts, closing out negotiations for fiscal year 2023/24 and 2024/25. The proposals include a 9% increase to salaries in 2023/24, followed by a 3% increase in 2024/25. Negotiated Health and Welfare caps increase by \$2500, retroactive to October 2023. The District's 2nd Interim therefore includes budgetary increases to the cost of salaries and benefits for all employee groups in the current year and accounts for the compounding impact of the increases in costs over the subsequent two fiscal years. In FY 2023/24, the AB1200 MYP calculations projects an increase in costs of \$2.1 Million in FY 23/24, an increase of \$2.9 Million in FY 24/25, and an increase of \$2.15 million in FY 25/26 over 1st Interim multi year estimates. Under Assembly Bills (AB) 1200, AB 2756, and Government Code Section 3547.5, the Sonoma County Office of Education (County) has also reviewed Bellevue Union School District's (District's) Public Disclosure of its proposed collective bargaining agreements and issued a letter dated 3/7/2024.

Expiration of One Time, Restricted Funding

In California school districts, funding sources are typically categorized into two main types: unrestricted and restricted funds. These categories represent different sources of revenue and come with varying degrees of flexibility in how the funds can be used. Unrestricted funds provide school districts with a high degree of flexibility in how they can be used. Districts have broad discretion to allocate these funds to various operational needs, including salaries and benefits, utilities, instructional materials, and other day-to-day expenses. Restricted funds are earmarked for specific purposes or programs, and school districts must use these funds in accordance with the designated restrictions. The restrictions can be set by federal, state, or local authorities, as well as grant providers. Unrestricted funds are typically channeled into the district's general fund, which is a broad, all-encompassing fund used to cover a wide range of operational expenses. This fund supports the core functions of the school district.

The District's current year revenues include a combined \$3.5 million in one time, restricted funding received through the Elementary and Secondary School Emergency Relief (ESSER III) Fund (Federal Funds). The District's budget for the current fiscal year reflects utilization of these funds due to a statutory deadline to expend said funds in the current fiscal year. Although these Federal funds are one time in nature and removed from the District's federal funding revenue projections in subsequent fiscal years, the District received additional one time restricted State funding in FY 2022/23 which is currently held in the District's restricted fund balance. This combined \$3.2 million restricted fund balance allocated via the State's Learning Loss Mitigation Block Grant and Arts and Music Instructional Block grant are budgeted to fund



expenditures in FY 2024/25. As these one time funds expire, the District will need to identify program reductions to mirror the \$3.2 million gap between restricted revenues and expenditures.

District Reserves and Qualified Certification

The 3% unrestricted reserve requirement for California school districts refers to a mandated financial threshold set by the state to ensure fiscal stability and preparedness among school districts. This requirement stipulates that school districts must maintain a minimum unrestricted reserve equal to 3% of their total budget in unrestricted funds. The primary purpose of this requirement is to safeguard school districts against unexpected financial challenges, economic downturns, or emergencies. It ensures that districts have adequate financial reserves to address unforeseen circumstances without compromising their ability to provide essential educational services. The 3% unrestricted reserve is calculated based on the district's total budget, and it specifically pertains to unrestricted funds. Unrestricted funds are those that are not earmarked for specific purposes and offer flexibility in their use. While the 3% unrestricted reserve is a mandated minimum, districts have the flexibility to maintain higher reserves if they choose to do so. Many districts opt to maintain higher reserve levels to provide additional financial security and support strategic initiatives.

Due to the planned expiration of one time (restricted) pandemic funding, in conjunction with the current budgetary assumptions as outlined above, the District projects a need for a further \$3.2 Million reduction in the FY 25/26 budget. As these reductions are not yet identified but are projected to be needed in order for the District to meet its 3% reserve requirement through FY 25/26, the District has a Qualified Certification, indicating that the District may not meet its financial obligations under current parameters over the subsequent two fiscal years.

GASB 31: Fair Market Value Adjustment

Governmental Accounting Standards Board (GASB) Statement 31, Accounting and Financial Reporting for Certain Investments and for External Investments Pools, establishes accounting and reporting standards for certain investments held by governmental entities, including school districts and county offices of education. As required by Education Code 41001 school districts and county offices' cash is held in the County Treasurer's external investment pool. As such, an external investment pool commingles (pools) the monies of more than one entity and invests on the participants' behalf, in an investment portfolio. While the external investment pools' primary purpose is not for income profit, which is a provision of GASB 31, it does not exempt school districts and county offices from the GASB 31 statement. Generally accepted accounting principles (GAAP) require school districts and county offices to report their investments at fair value on the balance sheet in accordance with GASB 31. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value of investments in external pools (i.e. cash in county treasurer) is based on the fair value of the pool's underlying portfolio. In compliance with GASB31, the District's beginning fund balance has been adjusted to reflect a market value of 96.62% of cash held in the county treasury as of June 30, 2023. Correspondence from the Sonoma County Office of Education related to this adjustment is included as supporting documentation with this 2nd Interim report.



General Obligation Bond:

Outside of the District's general fund, the District's Facilities Bond Fund (Fund 21) now includes the transfer of revenue associated with the General Obligation Bond of 2020, Series C which closed in January of 2024. These funds are voter approved for Facilities Improvements, and by law cannot be utilized to supplement educational programming or pay for personnel related expenditures. The District's 2nd Interim Budget update therefore reflects the transfer of \$10,379,310 in FY 2023/24. These funds must be encumbered within two fiscal years and will be directed in conjunction with the District's 5-Year Facilities planning efforts.

Looking Ahead:

In closing, the Qualified Certification will require a 3rd Interim Report to be presented at the May 2024 Board Meeting. This Interim report will take into consideration the actual salary and benefits adjustments associated with the District's collective bargaining agreements, revenue revisions (up or down) associated with the Governor's May budget revision, and an update to the District's enrollment and attendance projections pending the results of a demographic study currently underway.



Fiscal Year 2023-24

2nd Interim Budget Updates

Chris J. Kim, Ed.D, MBA

Chief Business Official

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BELLEVUE UNION SCHOOL DISTRICT

Subsequent Year Budget & LCAP

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

3rd Interim (Qualified Certification)

2nd Interim

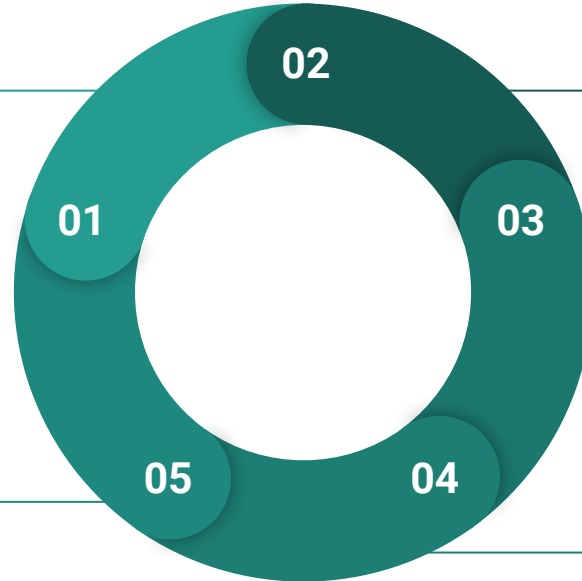
In March of the Current Fiscal Year, update Budget Assumptions (AB1200, COLA etc.)

Governor's Budget Proposal

Proposed 2023-24 California Budget in January

Audit

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



45 Day Budget Revision

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

Prior Year Unaudited Actuals

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

1st Interim

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

BELLEVUE UNION SCHOOL DISTRICT

FY23/24 2nd Interim

FY24/25 Projection

FY25/26 Projection

FUND BALANCE

FY23/24 Beginning
Balance

Unrestricted	Restricted	Combined
\$5,479,688	\$5,633,559	\$11,113,247

Unrestricted	Restricted	Combined
\$4,276,274	\$5,194,565	\$9,470,838

Unrestricted	Restricted	Combined
\$2,905,717	\$1,530,878	\$4,436,595

REVENUE

LCFF

Federal

State

Local

Total

Unrestricted	Restricted	Combined
\$22,372,217	\$383,328	\$22,755,545
\$0	\$5,042,730	\$5,042,730
\$821,642	\$5,180,816	\$6,002,458
\$345,000	\$2,507,612	\$2,852,612
\$23,538,859	\$13,114,486	\$36,653,345

Unrestricted	Restricted	Combined
\$22,605,154	\$383,328	\$22,988,482
\$0	\$1,087,334	\$1,087,334
\$821,642	\$4,876,848	\$5,698,490
\$345,000	\$1,582,612	\$1,927,612
\$23,771,796	\$7,930,122	\$31,701,918

Unrestricted	Restricted	Combined
\$23,252,022	\$383,328	\$23,635,350
\$0	\$1,087,334	\$1,087,334
\$821,642	\$4,876,848	\$5,698,490
\$345,000	\$1,582,612	\$1,927,612
\$24,418,664	\$7,930,122	\$32,348,786

Revenue

BELLEVUE UNION SCHOOL DISTRICT

EXPENDITURES	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Certificated Salaries	\$8,651,533	\$3,101,609	\$11,753,142	\$8,800,362	\$2,269,921	\$11,070,284	\$8,954,978	\$2,321,013	\$11,275,991
Classified Salaries	\$3,498,279	\$1,983,339	\$5,481,618	\$3,324,774	\$1,652,419	\$4,977,193	\$3,372,221	\$1,694,174	\$5,066,395
Benefits	\$4,638,967	\$2,670,434	\$7,309,400	\$5,010,084	\$2,884,069	\$7,894,152	\$5,310,689	\$3,057,113	\$8,367,802
Books and Supplies	\$155,650	\$1,328,752	\$1,484,402	\$160,320	\$1,069,095	\$1,229,415	\$165,129	\$1,069,095	\$1,234,224
Services & Op. Exp.	\$1,981,286	\$10,285,905	\$12,267,191	\$2,035,926	\$9,129,192	\$11,165,118	\$2,101,946	\$9,129,192	\$11,231,138
--- Program Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,200,000	-\$3,200,000
--- Litigation	\$0	\$0	\$0	\$400,000	\$0	\$400,000	\$400,000	\$0	\$400,000
Indirect Costs	-\$405,117	\$405,117	\$0	-\$400,000	\$400,000	\$0	-\$186,500	\$186,500	\$0
Total	\$18,520,598	\$19,775,156	\$38,295,753	\$19,331,466	\$17,404,695	\$36,736,161	\$20,118,463	\$14,257,086	\$34,375,550

Expenditures

BELLEVUE UNION SCHOOL DISTRICT

TRANSFERS

Contributions

Total

Unrestricted	Restricted	Combined
-\$6,221,676	\$6,221,676	\$0
-\$6,221,676	\$6,221,676	\$0

Unrestricted	Restricted	Combined
-\$5,810,887	\$5,810,887	\$0
-\$5,810,887	\$5,810,887	\$0

Unrestricted	Restricted	Combined
-\$5,810,887	\$5,810,887	\$0
-\$5,810,887	\$5,810,887	\$0

NET

Revenue

Expenditures

Contributions

Net Increase / (Decrease)

Unrestricted	Restricted	Combined
\$23,538,859	\$13,114,486	\$36,653,345
-\$18,520,598	-\$19,775,156	-\$38,295,753
-\$6,221,676	\$6,221,676	\$0
-\$1,203,414	-\$438,994	-\$1,642,408

Unrestricted	Restricted	Combined
\$23,771,796	\$7,930,122	\$31,701,918
-\$19,331,466	-\$17,404,695	-\$36,736,161
-\$5,810,887	\$5,810,887	\$0
-\$1,370,557	-\$3,663,687	-\$5,034,243

Unrestricted	Restricted	Combined
\$24,418,664	\$7,930,122	\$32,348,786
-\$20,118,463	-\$14,257,086	-\$34,375,550
-\$5,810,887	\$5,810,887	\$0
-\$1,510,686	-\$516,078	-\$2,026,764

Contributions and Net

BELLEVUE UNION SCHOOL DISTRICT

FUND BALANCE	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Projected Ending	\$4,276,274	\$5,194,565	\$9,470,838	\$2,905,717	\$1,530,878	\$4,436,595	\$1,395,032	\$1,014,800	\$2,409,832
... Restricted Funds	\$0	\$5,194,565	\$5,194,565	\$0	\$1,530,878	\$1,530,878	\$0	\$1,014,800	\$1,014,800
... 3% Reserve Min	\$1,148,873	\$0	\$1,148,873	\$1,102,085	\$0	\$1,102,085	\$1,031,266	\$0	\$1,031,266
... Additional Reserve	\$3,127,401	\$0	\$3,127,401	\$1,803,632	\$0	\$1,803,632	\$363,765	\$0	\$363,765
Total Unrestricted Reserve %	11.2%			7.9%			4.1%		

Certifications:

Positive: Assigned when the district will meet its financial obligations for the current and two subsequent fiscal years.

Qualified: Assigned when the district may not meet its financial obligations for the current or two subsequent fiscal years.

Negative: Assigned when a district will be unable to meet its financial obligations for the remainder of the current year or for the subsequent fiscal year.

BELLEVUE UNION SCHOOL DISTRICT

Revenue	(12) Child Development	(13) Food Service	(21) Bond Fund	(25) Developer Fee Fund
LCFF	\$0	\$0	\$0	\$0
Federal	\$0	\$1,148,314	\$0	\$0
State	\$1,911,891	\$633,968	\$0	\$0
Local	\$0	\$12,500	\$80,000	\$350,000
Other	\$0	\$0	\$10,379,310	\$0
	\$1,911,891	\$1,794,782	\$10,459,310	\$350,000

Other Funds (Current Year Only)

BELLEVUE UNION SCHOOL DISTRICT

Expenditures	(12) Child Development	(13) Food Service	(21) Bond Fund	(25) Developer Fee Fund
Certificated Salaries	\$0	\$432,466	\$0	\$0
Classified Salaries	\$0	\$177,619	\$0	\$0
Employee Benefits	\$0	\$711,400	\$0	\$0
Books and Supplies	\$0	\$428,425	\$0	\$0
Services and Expenditures	\$1,911,891	\$0	\$0	\$185,000
Capital Outlay	\$0	\$0	\$6,810,000	\$50,000
Other Outgo	\$0	\$0	\$0	\$115,000
Trf of Indirect Costs	\$0	\$0	\$0	\$0
	\$1,911,891	\$1,749,910	\$6,810,000	\$350,000

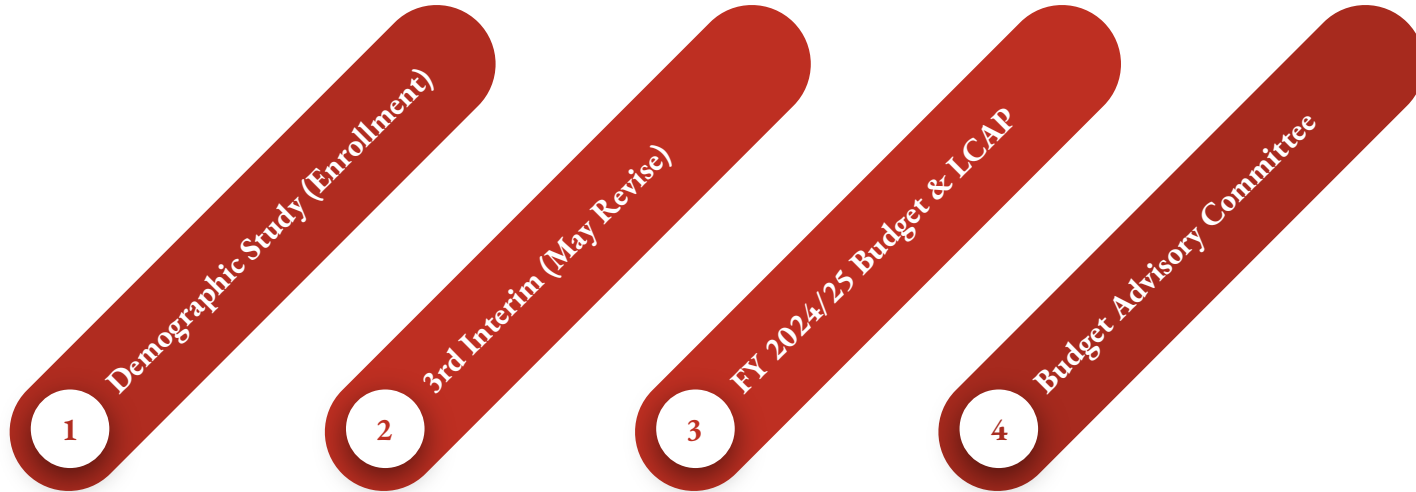
Other Funds (Current Year Only)

BELLEVUE UNION SCHOOL DISTRICT

Fund Balance	(12) Child Development	(13) Food Service	(21) Bond Fund	(25) Developer Fee Fund
Beginning Balance	\$33,696	\$944,602	\$6,578,296	\$3,271,874
Net Increase/Decrease	\$0	\$44,872	\$3,649,310	\$0
Projected Ending Fund Balance	\$33,696	\$989,473	\$10,227,606	\$3,271,874

Other Funds (Current Year Only)

BELLEVUE UNION SCHOOL DISTRICT



Additional Fiscal Considerations

		Fund 01	Fund 01		Fund 01	Fund 12	Fund 13	Fund 21	Fund 25	All Funds
		General Fund (Unrestricted)	General Fund (Restricted)	=	General Fund (COMBINED)	Child Development	Food Service	Bond Fund	Developer Fee Fund	
Audit Adjusted Beginning Balance		\$5,479,688	\$5,633,559	=	\$11,113,247	\$33,696	\$944,602	\$6,578,296	\$3,271,874	\$21,941,714
A Income										
LCFF	8010-8099	\$22,372,217	\$383,328		\$22,755,545	\$0	\$0	\$0	\$0	\$22,755,545
Federal	8100-8299	\$0	\$5,042,730		\$5,042,730	\$0	\$1,148,314	\$0	\$0	\$6,191,044
State	8300-8599	\$821,642	\$5,180,816		\$6,002,458	\$1,911,891	\$633,968	\$0	\$0	\$8,548,317
Local	8600-8799	\$345,000	\$2,507,612		\$2,852,612	\$0	\$12,500	\$80,000	\$350,000	\$3,295,112
Total Income		\$23,538,859	\$13,114,486	=	\$36,653,345	\$1,911,891	\$1,794,782	\$80,000	\$350,000	\$40,790,018
B Expenditures										
Certificated Salaries	1000-1999	\$8,651,533	\$3,101,609		\$11,753,142	\$0	\$432,466	\$0	\$0	\$12,185,608
Classified Salaries	2000-2999	\$3,498,279	\$1,983,339		\$5,481,618	\$0	\$177,619	\$0	\$0	\$5,659,237
Employee Benefits	3000-3999	\$4,638,967	\$2,670,434		\$7,309,400	\$0	\$711,400	\$0	\$0	\$8,020,800
Books and Supplies	4000-4999	\$155,650	\$1,328,752		\$1,484,402	\$0	\$428,425	\$0	\$0	\$1,912,827
Services and Expenditures	5000-5999	\$1,981,286	\$10,285,905		\$12,267,191	\$1,911,891	\$0	\$0	\$185,000	\$14,364,082
Capital Outlay	6000-6999	\$0	\$0		\$0	\$0	\$0	\$6,810,000	\$50,000	\$6,860,000
Other Outgo	7100-7499	\$0	\$0		\$0	\$0	\$0	\$0	\$115,000	\$115,000
Trf of Indirect Costs	7300-7399	-\$405,117	\$405,117		\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures		\$18,520,598	\$19,775,156	=	\$38,295,753	\$1,911,891	\$1,749,910	\$6,810,000	\$350,000	\$49,117,555
C	Excess/Deficiency	\$5,018,261	-\$6,660,670		-\$1,642,408	\$0	\$44,872	-\$6,730,000	\$0	-\$8,327,536
D Other Financing Sources / Uses										
Interfund Transfers										
In		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Out		\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0

Other Sources/Uses									
Sources	\$0	\$0		\$0	\$0	\$0	\$10,379,310	\$0	\$10,379,310
Uses	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Contributions	-\$6,221,676	\$6,221,676		\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources / Uses	-\$6,221,676	\$6,221,676		\$0	\$0	\$0	\$10,379,310	\$0	\$10,379,310
E Net Increase/Decrease in Fund Balance	-\$1,203,414	-\$438,994	=	-\$1,642,408	\$0	\$44,872	\$3,649,310	\$0	\$2,051,774
F Ending Fund Balance	\$4,276,274	\$5,194,565	=	\$9,470,838	\$33,696	\$989,473	\$10,227,606	\$3,271,874	\$23,993,488
Components of Ending Fund Balance									
Restricted	\$0	\$5,194,565		\$5,194,565	\$33,000	\$989,483	\$0	\$3,271,874	\$9,488,922
Committed	\$0	\$0		\$0	\$0	\$0	\$0	\$0	\$0
Assigned	\$0	\$0		\$0	\$696	-\$10	\$10,227,606	\$0	\$10,228,292
Reserve for Economic Uncertainty (3%)	\$1,148,873	\$0		\$1,148,873	\$0	\$0	\$0	\$0	\$1,148,873
Unassigned/Unappropriated	\$3,127,401	\$0		\$3,127,400	\$0	\$0	\$0	\$0	\$3,127,401

Section 2:

Certifications

Average Daily Attendance

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

Signed: 
District Superintendent or Designee

Date: MARCH 12, 2024

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 12, 2024

Signed: 
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

X

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Chris J. Kim

Telephone: 707-542-5197 x8

Title: Chief Business Official

E-mail: ckim@busd.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since 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

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

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since 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	

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	1,435.11	1,454.85	1,454.85	1,454.85	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	1,435.11	1,454.85	1,454.85	1,454.85	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	13.79	12.42	12.42	12.42	0.00	0.0%
c. Special Education-NPS/LCI	4.85	3.08	3.08	3.08	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	18.64	15.50	15.50	15.50	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	1,453.75	1,470.35	1,470.35	1,470.35	0.00	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

Section 3:

General Fund

Child Development Fund

Cafeteria Fund

Building Fund

Capital Facilities Fund

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	22,148,652.00	22,372,217.00	13,239,466.71	22,372,217.00	0.00	0.0%
2) Federal Revenue		8100-8299	100,000.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	755,518.00	760,524.00	489,889.75	821,642.00	61,118.00	8.0%
4) Other Local Revenue		8600-8799	272,500.00	345,000.00	240,120.16	345,000.00	0.00	0.0%
5) TOTAL, REVENUES			23,276,670.00	23,477,741.00	13,969,476.62	23,538,859.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,683,503.00	7,682,397.00	4,327,752.82	8,651,532.81	(969,135.81)	-12.6%
2) Classified Salaries		2000-2999	3,074,471.00	3,294,813.00	1,856,973.38	3,498,279.19	(203,466.19)	-6.2%
3) Employee Benefits		3000-3999	4,097,414.00	4,201,961.00	2,317,054.49	4,638,966.61	(437,005.61)	-10.4%
4) Books and Supplies		4000-4999	215,000.00	155,650.00	67,561.61	155,650.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,650,266.00	2,702,186.00	1,349,346.72	1,981,285.90	720,900.10	26.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,500.00	7,500.00	0.00	0.00	7,500.00	100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(378,500.00)	(405,117.00)	0.00	(405,117.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			17,349,654.00	17,639,390.00	9,918,689.02	18,520,597.51		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,927,016.00	5,838,351.00	4,050,787.60	5,018,261.49		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(5,927,016.00)	(5,838,399.00)	0.00	(6,221,675.62)	(383,276.62)	6.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,927,016.00)	(5,838,399.00)	0.00	(6,221,675.62)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(48.00)	4,050,787.60	(1,203,414.13)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,050,020.00	5,883,906.00		5,883,905.02	(.98)	0.0%
b) Audit Adjustments		9793	0.00	0.00		(404,217.00)	(404,217.00)	New
c) As of July 1 - Audited (F1a + F1b)			5,050,020.00	5,883,906.00		5,479,688.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,050,020.00	5,883,906.00		5,479,688.02		
2) Ending Balance, June 30 (E + F1e)			5,050,020.00	5,883,858.00		4,276,273.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,148,873.00	1,148,873.00		1,148,873.00		
Unassigned/Unappropriated Amount		9790	3,901,147.00	4,734,985.00		3,127,400.89		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	12,023,374.00	12,065,401.00	7,059,750.00	12,065,401.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	290,750.00	294,071.00	149,518.00	294,071.00	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	42,253.00	42,940.00	21,431.68	42,940.00	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	964.53	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	8,094,350.00	8,466,829.00	4,743,101.61	8,466,829.00	0.00	0.0%
Unsecured Roll Taxes		8042	264,582.00	263,061.00	290,630.33	263,061.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	310,100.00	340,700.00	134,976.97	340,700.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	726,947.00	772,215.00	523,749.00	772,215.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	396,296.00	127,000.00	315,344.59	127,000.00	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			22,148,652.00	22,372,217.00	13,239,466.71	22,372,217.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			22,148,652.00	22,372,217.00	13,239,466.71	22,372,217.00	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)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	100,000.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			100,000.00	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	45,528.00	45,528.00	52,562.00	45,528.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	223,000.00	223,000.00	157,212.07	223,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	486,990.00	491,996.00	280,115.68	553,114.00	61,118.00	12.4%
TOTAL, OTHER STATE REVENUE			755,518.00	760,524.00	489,889.75	821,642.00	61,118.00	8.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	87,500.00	160,000.00	161,895.83	160,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	185,000.00	185,000.00	78,224.33	185,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			272,500.00	345,000.00	240,120.16	345,000.00	0.00	0.0%
TOTAL, REVENUES			23,276,670.00	23,477,741.00	13,969,476.62	23,538,859.00	61,118.00	0.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	6,196,289.00	6,222,738.00	3,489,527.61	7,062,347.65	(839,609.65)	-13.5%
Certificated Pupil Support Salaries		1200	378,313.00	350,761.00	191,368.72	382,318.32	(31,557.32)	-9.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,108,901.00	1,108,898.00	646,856.49	1,206,866.84	(97,968.84)	-8.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,683,503.00	7,682,397.00	4,327,752.82	8,651,532.81	(969,135.81)	-12.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	743,994.00	881,372.00	511,151.52	962,137.58	(80,765.58)	-9.2%
Classified Support Salaries		2200	588,038.00	603,744.00	320,492.66	575,288.04	28,455.96	4.7%
Classified Supervisors' and Administrators' Salaries		2300	319,097.00	319,097.00	186,138.82	347,528.04	(28,431.04)	-8.9%
Clerical, Technical and Office Salaries		2400	835,854.00	836,707.00	472,874.02	908,689.77	(71,982.77)	-8.6%
Other Classified Salaries		2900	587,488.00	653,893.00	366,316.36	704,635.76	(50,742.76)	-7.8%
TOTAL, CLASSIFIED SALARIES			3,074,471.00	3,294,813.00	1,856,973.38	3,498,279.19	(203,466.19)	-6.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,466,404.00	1,466,438.00	802,333.29	1,594,091.11	(127,653.11)	-8.7%
PERS		3201-3202	785,412.00	852,726.00	483,552.73	925,983.14	(73,257.14)	-8.6%
OASDI/Medicare/Alternative		3301-3302	336,274.00	350,846.00	198,728.93	380,747.11	(29,901.11)	-8.5%
Health and Welfare Benefits		3401-3402	1,359,233.00	1,378,351.00	747,879.83	1,571,633.39	(193,282.39)	-14.0%
Unemployment Insurance		3501-3502	5,989.00	6,072.00	3,019.50	6,530.48	(458.48)	-7.6%
Workers' Compensation		3601-3602	144,102.00	147,528.00	81,540.21	159,981.38	(12,453.38)	-8.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,097,414.00	4,201,961.00	2,317,054.49	4,638,966.61	(437,005.61)	-10.4%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	215,000.00	155,650.00	68,172.93	155,650.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	(611.32)	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			215,000.00	155,650.00	67,561.61	155,650.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	715,000.00	715,000.00	478,768.82	310,000.00	405,000.00	56.6%
Travel and Conferences		5200	80,500.00	80,500.00	52,150.78	80,500.00	0.00	0.0%
Dues and Memberships		5300	17,500.00	17,500.00	0.00	17,500.00	0.00	0.0%
Insurance		5400-5450	271,850.00	271,850.00	0.00	271,850.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,000.00	15,000.00	(6,328.48)	15,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,442,666.00	1,544,586.00	853,266.85	1,228,685.90	315,900.10	20.5%
Communications		5900	107,750.00	57,750.00	(28,511.25)	57,750.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,650,266.00	2,702,186.00	1,349,346.72	1,981,285.90	720,900.10	26.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	7,500.00	7,500.00	0.00	0.00	7,500.00	100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,500.00	7,500.00	0.00	0.00	7,500.00	100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(378,500.00)	(405,117.00)	0.00	(405,117.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(378,500.00)	(405,117.00)	0.00	(405,117.00)	0.00	0.0%
TOTAL, EXPENDITURES			17,349,654.00	17,639,390.00	9,918,689.02	18,520,597.51	(881,207.51)	-5.0%
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								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(5,927,016.00)	(5,838,399.00)	0.00	(6,221,675.62)	(383,276.62)	6.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,927,016.00)	(5,838,399.00)	0.00	(6,221,675.62)	(383,276.62)	6.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,927,016.00)	(5,838,399.00)	0.00	(6,221,675.62)	(383,276.62)	6.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	369,471.00	383,328.00	0.00	383,328.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,437,606.00	5,042,730.00	73,343.65	5,042,730.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,764,998.00	5,003,453.00	2,245,042.98	5,180,816.00	177,363.00	3.5%
4) Other Local Revenue		8600-8799	1,182,167.00	2,182,612.00	1,571,001.43	2,507,612.00	325,000.00	14.9%
5) TOTAL, REVENUES			9,754,242.00	12,612,123.00	3,889,388.06	13,114,486.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,846,724.00	2,881,210.00	1,609,592.77	3,101,609.00	(220,399.00)	-7.6%
2) Classified Salaries		2000-2999	1,458,258.00	1,765,428.00	1,058,955.23	1,983,338.61	(217,910.61)	-12.3%
3) Employee Benefits		3000-3999	2,421,070.00	2,498,943.00	949,565.68	2,670,433.80	(171,490.80)	-6.9%
4) Books and Supplies		4000-4999	1,485,470.00	1,458,496.00	634,541.33	1,328,752.21	129,743.79	8.9%
5) Services and Other Operating Expenditures		5000-5999	8,843,129.00	10,297,654.00	3,544,705.11	10,285,905.15	11,748.85	0.1%
6) Capital Outlay		6000-6999	0.00	0.00	(10,232.89)	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	378,500.00	405,117.00	0.00	405,117.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,433,151.00	19,306,848.00	7,787,127.23	19,775,155.77		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,678,909.00)	(6,694,725.00)	(3,897,739.17)	(6,660,669.77)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	5,927,016.00	5,838,399.00	0.00	6,221,675.62	383,276.62	6.6%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,927,016.00	5,838,399.00	0.00	6,221,675.62		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,751,893.00)	(856,326.00)	(3,897,739.17)	(438,994.15)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,072,023.00	5,633,565.00		5,633,558.75	(6.25)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,072,023.00	5,633,565.00		5,633,558.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,072,023.00	5,633,565.00		5,633,558.75		
2) Ending Balance, June 30 (E + F1e)			4,320,130.00	4,777,239.00		5,194,564.60		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,320,130.00	4,777,247.00		5,194,564.60		
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	(8.00)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	369,471.00	383,328.00	0.00	383,328.00	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			369,471.00	383,328.00	0.00	383,328.00	0.00	0.0%
FEDERAL REVENUE								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	467,432.00	393,573.00	(981,848.00)	393,573.00	0.00	0.0%
Special Education Discretionary Grants		8182	156,309.00	156,309.00	38,743.00	156,309.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	420,445.00	421,222.00	242,984.00	421,222.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	60,575.00	74,801.00	0.00	74,801.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	23,384.00	17,287.00	0.00	17,287.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	108,337.00	113,570.00	113,380.00	113,570.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	36,446.00	32,384.00	8,096.00	32,384.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,164,678.00	3,833,584.00	651,988.65	3,833,584.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,437,606.00	5,042,730.00	73,343.65	5,042,730.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	77,000.00	77,000.00	25,232.07	77,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	612,891.00	612,891.00	(60,285.61)	612,891.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,075,107.00	4,313,562.00	2,280,096.52	4,490,925.00	177,363.00	4.1%
TOTAL, OTHER STATE REVENUE			4,764,998.00	5,003,453.00	2,245,042.98	5,180,816.00	177,363.00	3.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
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	90,000.00	90,000.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	7,698.00	727,698.00	728,655.43	962,698.00	235,000.00	32.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,024,469.00	1,304,914.00	842,346.00	1,304,914.00	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			1,182,167.00	2,182,612.00	1,571,001.43	2,507,612.00	325,000.00	14.9%
TOTAL, REVENUES			9,754,242.00	12,612,123.00	3,889,388.06	13,114,486.00	502,363.00	4.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,405,264.00	1,562,378.00	881,549.07	1,664,166.00	(101,788.00)	-6.5%
Certificated Pupil Support Salaries		1200	688,416.00	565,788.00	308,614.98	616,709.00	(50,921.00)	-9.0%
Certificated Supervisors' and Administrators' Salaries		1300	753,044.00	753,044.00	419,428.72	820,734.00	(67,690.00)	-9.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,846,724.00	2,881,210.00	1,609,592.77	3,101,609.00	(220,399.00)	-7.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,062,810.00	1,339,245.00	805,689.14	1,453,199.61	(113,954.61)	-8.5%
Classified Support Salaries		2200	176,745.00	197,331.00	123,716.55	284,748.00	(87,417.00)	-44.3%
Classified Supervisors' and Administrators' Salaries		2300	125,390.00	125,390.00	73,143.63	136,524.00	(11,134.00)	-8.9%
Clerical, Technical and Office Salaries		2400	93,313.00	103,462.00	56,405.91	108,867.00	(5,405.00)	-5.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,458,258.00	1,765,428.00	1,058,955.23	1,983,338.61	(217,910.61)	-12.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,321,394.00	1,315,373.00	278,558.94	1,357,233.54	(41,860.54)	-3.2%
PERS		3201-3202	404,215.00	486,641.00	289,471.88	526,792.04	(40,151.04)	-8.3%
OASDI/Medicare/Alternative		3301-3302	150,429.00	182,943.00	107,960.95	196,024.49	(13,081.49)	-7.2%
Health and Welfare Benefits		3401-3402	489,713.00	452,352.00	237,871.55	523,896.53	(71,544.53)	-15.8%
Unemployment Insurance		3501-3502	2,031.00	2,176.00	1,273.78	2,347.28	(171.28)	-7.9%
Workers' Compensation		3601-3602	53,288.00	59,458.00	34,428.58	64,139.92	(4,681.92)	-7.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,421,070.00	2,498,943.00	949,565.68	2,670,433.80	(171,490.80)	-6.9%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	12,000.00	21,750.00	1,812.13	21,750.00	0.00	0.0%
Materials and Supplies		4300	1,393,470.00	1,356,746.00	594,159.45	1,227,002.21	129,743.79	9.6%
Noncapitalized Equipment		4400	80,000.00	80,000.00	38,569.75	80,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,485,470.00	1,458,496.00	634,541.33	1,328,752.21	129,743.79	8.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,221,000.00	4,746,030.00	1,708,588.71	5,608,336.00	(862,306.00)	-18.2%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	207,000.00	253,500.00	71,260.80	253,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,250.00	18,250.00	555.54	18,250.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,396,879.00	5,279,874.00	1,764,300.06	4,405,819.15	874,054.85	16.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,843,129.00	10,297,654.00	3,544,705.11	10,285,905.15	11,748.85	0.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	(10,232.89)	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	(10,232.89)	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	378,500.00	405,117.00	0.00	405,117.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			378,500.00	405,117.00	0.00	405,117.00	0.00	0.0%
TOTAL, EXPENDITURES			17,433,151.00	19,306,848.00	7,787,127.23	19,775,155.77	(468,307.77)	-2.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
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								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	5,927,016.00	5,838,399.00	0.00	6,221,675.62	383,276.62	6.6%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			5,927,016.00	5,838,399.00	0.00	6,221,675.62	383,276.62	6.6%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,927,016.00	5,838,399.00	0.00	6,221,675.62	(383,276.62)	-6.6%

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Summary - Unrestricted/Restricted
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	22,518,123.00	22,755,545.00	13,239,466.71	22,755,545.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,537,606.00	5,042,730.00	73,343.65	5,042,730.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,520,516.00	5,763,977.00	2,734,932.73	6,002,458.00	238,481.00	4.1%
4) Other Local Revenue		8600-8799	1,454,667.00	2,527,612.00	1,811,121.59	2,852,612.00	325,000.00	12.9%
5) TOTAL, REVENUES			33,030,912.00	36,089,864.00	17,858,864.68	36,653,345.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,530,227.00	10,563,607.00	5,937,345.59	11,753,141.81	(1,189,534.81)	-11.3%
2) Classified Salaries		2000-2999	4,532,729.00	5,060,241.00	2,915,928.61	5,481,617.80	(421,376.80)	-8.3%
3) Employee Benefits		3000-3999	6,518,484.00	6,700,904.00	3,266,620.17	7,309,400.41	(608,496.41)	-9.1%
4) Books and Supplies		4000-4999	1,700,470.00	1,614,146.00	702,102.94	1,484,402.21	129,743.79	8.0%
5) Services and Other Operating Expenditures		5000-5999	11,493,395.00	12,999,840.00	4,894,051.83	12,267,191.05	732,648.95	5.6%
6) Capital Outlay		6000-6999	0.00	0.00	(10,232.89)	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,500.00	7,500.00	0.00	0.00	7,500.00	100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			34,782,805.00	36,946,238.00	17,705,816.25	38,295,753.28		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,751,893.00)	(856,374.00)	153,048.43	(1,642,408.28)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,751,893.00)	(856,374.00)	153,048.43	(1,642,408.28)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,122,043.00	11,517,471.00		11,517,463.77	(7.23)	0.0%
b) Audit Adjustments		9793	0.00	0.00		(404,217.00)	(404,217.00)	New
c) As of July 1 - Audited (F1a + F1b)			11,122,043.00	11,517,471.00		11,113,246.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,122,043.00	11,517,471.00		11,113,246.77		
2) Ending Balance, June 30 (E + F1e)			9,370,150.00	10,661,097.00		9,470,838.49		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,320,130.00	4,777,247.00		5,194,564.60		
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	1,148,873.00	1,148,873.00		1,148,873.00		
Unassigned/Unappropriated Amount		9790	3,901,147.00	4,734,977.00		3,127,400.89		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	12,023,374.00	12,065,401.00	7,059,750.00	12,065,401.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	290,750.00	294,071.00	149,518.00	294,071.00	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	42,253.00	42,940.00	21,431.68	42,940.00	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	964.53	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	8,094,350.00	8,466,829.00	4,743,101.61	8,466,829.00	0.00	0.0%
Unsecured Roll Taxes		8042	264,582.00	263,061.00	290,630.33	263,061.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	310,100.00	340,700.00	134,976.97	340,700.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	726,947.00	772,215.00	523,749.00	772,215.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	396,296.00	127,000.00	315,344.59	127,000.00	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			22,148,652.00	22,372,217.00	13,239,466.71	22,372,217.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	369,471.00	383,328.00	0.00	383,328.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			22,518,123.00	22,755,545.00	13,239,466.71	22,755,545.00	0.00	0.0%
FEDERAL REVENUE								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	467,432.00	393,573.00	(981,848.00)	393,573.00	0.00	0.0%
Special Education Discretionary Grants		8182	156,309.00	156,309.00	38,743.00	156,309.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	420,445.00	421,222.00	242,984.00	421,222.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	60,575.00	74,801.00	0.00	74,801.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	23,384.00	17,287.00	0.00	17,287.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	108,337.00	113,570.00	113,380.00	113,570.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	36,446.00	32,384.00	8,096.00	32,384.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	2,264,678.00	3,833,584.00	651,988.65	3,833,584.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,537,606.00	5,042,730.00	73,343.65	5,042,730.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	45,528.00	45,528.00	52,562.00	45,528.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	300,000.00	300,000.00	182,444.14	300,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	612,891.00	612,891.00	(60,285.61)	612,891.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,562,097.00	4,805,558.00	2,560,212.20	5,044,039.00	238,481.00	5.0%
TOTAL, OTHER STATE REVENUE			5,520,516.00	5,763,977.00	2,734,932.73	6,002,458.00	238,481.00	4.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	87,500.00	160,000.00	161,895.83	160,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	90,000.00	90,000.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	192,698.00	912,698.00	806,879.76	1,147,698.00	235,000.00	25.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,024,469.00	1,304,914.00	842,346.00	1,304,914.00	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			1,454,667.00	2,527,612.00	1,811,121.59	2,852,612.00	325,000.00	12.9%
TOTAL, REVENUES			33,030,912.00	36,089,864.00	17,858,864.68	36,653,345.00	563,481.00	1.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,601,553.00	7,785,116.00	4,371,076.68	8,726,513.65	(941,397.65)	-12.1%
Certificated Pupil Support Salaries		1200	1,066,729.00	916,549.00	499,983.70	999,027.32	(82,478.32)	-9.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,861,945.00	1,861,942.00	1,066,285.21	2,027,600.84	(165,658.84)	-8.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,530,227.00	10,563,607.00	5,937,345.59	11,753,141.81	(1,189,534.81)	-11.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,806,804.00	2,220,617.00	1,316,840.66	2,415,337.19	(194,720.19)	-8.8%
Classified Support Salaries		2200	764,783.00	801,075.00	444,209.21	860,036.04	(58,961.04)	-7.4%
Classified Supervisors' and Administrators' Salaries		2300	444,487.00	444,487.00	259,282.45	484,052.04	(39,565.04)	-8.9%
Clerical, Technical and Office Salaries		2400	929,167.00	940,169.00	529,279.93	1,017,556.77	(77,387.77)	-8.2%
Other Classified Salaries		2900	587,488.00	653,893.00	366,316.36	704,635.76	(50,742.76)	-7.8%
TOTAL, CLASSIFIED SALARIES			4,532,729.00	5,060,241.00	2,915,928.61	5,481,617.80	(421,376.80)	-8.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,787,798.00	2,781,811.00	1,080,892.23	2,951,324.65	(169,513.65)	-6.1%
PERS		3201-3202	1,189,627.00	1,339,367.00	773,024.61	1,452,775.18	(113,408.18)	-8.5%
OASDI/Medicare/Alternative		3301-3302	486,703.00	533,789.00	306,689.88	576,771.60	(42,982.60)	-8.1%
Health and Welfare Benefits		3401-3402	1,848,946.00	1,830,703.00	985,751.38	2,095,529.92	(264,826.92)	-14.5%
Unemployment Insurance		3501-3502	8,020.00	8,248.00	4,293.28	8,877.76	(629.76)	-7.6%
Workers' Compensation		3601-3602	197,390.00	206,986.00	115,968.79	224,121.30	(17,135.30)	-8.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,518,484.00	6,700,904.00	3,266,620.17	7,309,400.41	(608,496.41)	-9.1%
BOOKS AND SUPPLIES								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	12,000.00	21,750.00	1,812.13	21,750.00	0.00	0.0%
Materials and Supplies		4300	1,608,470.00	1,512,396.00	662,332.38	1,382,652.21	129,743.79	8.6%
Noncapitalized Equipment		4400	80,000.00	80,000.00	37,958.43	80,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,700,470.00	1,614,146.00	702,102.94	1,484,402.21	129,743.79	8.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,936,000.00	5,461,030.00	2,187,357.53	5,918,336.00	(457,306.00)	-8.4%
Travel and Conferences		5200	80,500.00	80,500.00	52,150.78	80,500.00	0.00	0.0%
Dues and Memberships		5300	17,500.00	17,500.00	0.00	17,500.00	0.00	0.0%
Insurance		5400-5450	271,850.00	271,850.00	0.00	271,850.00	0.00	0.0%
Operations and Housekeeping Services		5500	207,000.00	253,500.00	71,260.80	253,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	33,250.00	33,250.00	(5,772.94)	33,250.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,839,545.00	6,824,460.00	2,617,566.91	5,634,505.05	1,189,954.95	17.4%
Communications		5900	107,750.00	57,750.00	(28,511.25)	57,750.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,493,395.00	12,999,840.00	4,894,051.83	12,267,191.05	732,648.95	5.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	(10,232.89)	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	(10,232.89)	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	7,500.00	7,500.00	0.00	0.00	7,500.00	100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,500.00	7,500.00	0.00	0.00	7,500.00	100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			34,782,805.00	36,946,238.00	17,705,816.25	38,295,753.28	(1,349,515.28)	-3.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

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

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

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	1,413,882.16
6266	Educator Effectiveness, FY 2021-22	189,477.13
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	743,507.04
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	205,250.00
7311	Classified School Employee Professional Development Block Grant	8,984.00
7435	Learning Recovery Emergency Block Grant	1,779,500.44
8210	Student Activity Funds	86,695.70
9010	Other Restricted Local	767,268.13
Total, Restricted Balance		5,194,564.60

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,911,891.00	1,911,891.00	1,056,594.21	1,911,891.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	8,446.79	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,911,891.00	1,911,891.00	1,065,041.00	1,911,891.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,911,891.00	1,911,891.00	334,187.02	1,911,891.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,911,891.00	1,911,891.00	334,187.02	1,911,891.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	730,853.98	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	730,853.98	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	33,000.00	37,733.00		37,732.89	(.11)	0.0%
b) Audit Adjustments		9793	0.00	0.00		(4,037.00)	(4,037.00)	New
c) As of July 1 - Audited (F1a + F1b)			33,000.00	37,733.00		33,695.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,000.00	37,733.00		33,695.89		
2) Ending Balance, June 30 (E + F1e)			33,000.00	37,733.00		33,695.89		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	33,000.00	33,000.00		33,000.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	4,733.00		695.89		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,911,891.00	1,911,891.00	915,398.21	1,911,891.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	141,196.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,911,891.00	1,911,891.00	1,056,594.21	1,911,891.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	8,446.79	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	8,446.79	0.00	0.00	0.0%
TOTAL, REVENUES			1,911,891.00	1,911,891.00	1,065,041.00	1,911,891.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,778,823.00	1,778,823.00	334,187.02	1,778,823.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	133,068.00	133,068.00	0.00	133,068.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,911,891.00	1,911,891.00	334,187.02	1,911,891.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,911,891.00	1,911,891.00	334,187.02	1,911,891.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
5059	Child Development: ARP California State Preschool Program One- time Stipend	33,000.00
Total, Restricted Balance		33,000.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,099,714.00	1,148,314.00	432,345.81	1,148,314.00	0.00	0.0%
3) Other State Revenue		8300-8599	540,000.00	633,969.00	283,024.57	633,968.20	(.80)	0.0%
4) Other Local Revenue		8600-8799	5,000.00	12,500.00	14,182.83	12,500.00	0.00	0.0%
5) TOTAL, REVENUES			1,644,714.00	1,794,783.00	729,553.21	1,794,782.20		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	339,102.00	404,568.00	227,042.23	432,466.00	(27,898.00)	-6.9%
3) Employee Benefits		3000-3999	152,979.00	158,849.00	94,390.30	177,619.29	(18,770.29)	-11.8%
4) Books and Supplies		4000-4999	647,400.00	711,400.00	244,682.67	711,400.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	330,500.00	330,500.00	220,517.23	428,425.00	(97,925.00)	-29.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,469,981.00	1,605,317.00	786,632.43	1,749,910.29		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			174,733.00	189,466.00	(57,079.22)	44,871.91		
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)			174,733.00	189,466.00	(57,079.22)	44,871.91		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	349,706.00	974,526.00		974,525.53	(.47)	0.0%
b) Audit Adjustments		9793	0.00	0.00		(29,924.00)	(29,924.00)	New
c) As of July 1 - Audited (F1a + F1b)			349,706.00	974,526.00		944,601.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			349,706.00	974,526.00		944,601.53		
2) Ending Balance, June 30 (E + F1e)			524,439.00	1,163,992.00		989,473.44		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	524,449.00	1,164,002.00		989,483.02		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	(10.00)	(10.00)		(9.58)		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,099,714.00	1,099,714.00	383,745.81	1,099,714.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	48,600.00	48,600.00	48,600.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,099,714.00	1,148,314.00	432,345.81	1,148,314.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	540,000.00	633,969.00	283,024.57	633,968.20	(.80)	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			540,000.00	633,969.00	283,024.57	633,968.20	(.80)	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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	12,500.00	14,182.83	12,500.00	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	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	12,500.00	14,182.83	12,500.00	0.00	0.0%
TOTAL, REVENUES			1,644,714.00	1,794,783.00	729,553.21	1,794,782.20		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	339,102.00	404,568.00	227,042.23	432,466.00	(27,898.00)	-6.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			339,102.00	404,568.00	227,042.23	432,466.00	(27,898.00)	-6.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	89,645.00	92,267.00	55,827.48	99,318.00	(7,051.00)	-7.6%
OASDI/Medicare/Alternative		3301-3302	24,190.00	30,179.00	16,678.24	32,199.00	(2,020.00)	-6.7%
Health and Welfare Benefits		3401-3402	34,540.00	30,902.00	18,803.88	40,221.00	(9,319.00)	-30.2%
Unemployment Insurance		3501-3502	166.00	200.00	106.42	213.00	(13.00)	-6.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	4,438.00	5,301.00	2,974.28	5,668.29	(367.29)	-6.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			152,979.00	158,849.00	94,390.30	177,619.29	(18,770.29)	-11.8%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	29,400.00	29,400.00	2,070.24	29,400.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	618,000.00	682,000.00	242,612.43	682,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			647,400.00	711,400.00	244,682.67	711,400.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	260,000.00	260,000.00	106,473.50	260,000.00	0.00	0.0%
Travel and Conferences		5200	500.00	500.00	0.00	500.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	70,000.00	70,000.00	114,043.73	167,925.00	(97,925.00)	-139.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			330,500.00	330,500.00	220,517.23	428,425.00	(97,925.00)	-29.6%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,469,981.00	1,605,317.00	786,632.43	1,749,910.29		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

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: 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)	754,934.95
5314	Child Nutrition: NSLP Equipment Assistance Grants	48,600.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	88,916.87
5810	Other Restricted Federal	3,063.00
7033	Child Nutrition: School Food Best Practices Apportionment	93,968.20
Total, Restricted Balance		989,483.02

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	50,000.00	79,192.23	80,000.00	30,000.00	60.0%
5) TOTAL, REVENUES			0.00	50,000.00	79,192.23	80,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,300,000.00	6,810,000.00	4,212,021.72	6,810,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,300,000.00	6,810,000.00	4,212,021.72	6,810,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,300,000.00)	(6,760,000.00)	(4,132,829.49)	(6,730,000.00)		
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	10,375,000.00	10,379,310.00	10,379,310.00	New
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	10,375,000.00	10,379,310.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,300,000.00)	(6,760,000.00)	6,242,170.51	3,649,310.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,316,832.00	6,813,806.00		6,813,805.65	(.35)	0.0%
b) Audit Adjustments		9793	0.00	0.00		(235,510.00)	(235,510.00)	New
c) As of July 1 - Audited (F1a + F1b)			1,316,832.00	6,813,806.00		6,578,295.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,316,832.00	6,813,806.00		6,578,295.65		
2) Ending Balance, June 30 (E + F1e)			16,832.00	53,806.00		10,227,605.65		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	16,832.00	53,806.00		10,227,605.65		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	50,000.00	79,192.23	80,000.00	30,000.00	60.0%
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	50,000.00	79,192.23	80,000.00	30,000.00	60.0%
TOTAL, REVENUES			0.00	50,000.00	79,192.23	80,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,300,000.00	6,810,000.00	4,212,021.72	6,810,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,300,000.00	6,810,000.00	4,212,021.72	6,810,000.00	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								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,300,000.00	6,810,000.00	4,212,021.72	6,810,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	10,375,000.00	10,379,310.00	10,379,310.00	New
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	10,375,000.00	10,379,310.00	10,379,310.00	New
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	10,375,000.00	10,379,310.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	350,000.00	350,000.00	45,957.07	350,000.00	0.00	0.0%
5) TOTAL, REVENUES			350,000.00	350,000.00	45,957.07	350,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	185,000.00	185,000.00	(9,696.66)	185,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	50,000.00	50,000.00	11,746.24	50,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	115,000.00	115,000.00	0.00	115,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			350,000.00	350,000.00	2,049.58	350,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	43,907.49	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	43,907.49	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,274,497.00	3,387,123.00		3,387,122.31	(.69)	0.0%
b) Audit Adjustments		9793	0.00	0.00		(115,248.00)	(115,248.00)	New
c) As of July 1 - Audited (F1a + F1b)			2,274,497.00	3,387,123.00		3,271,874.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,274,497.00	3,387,123.00		3,271,874.31		
2) Ending Balance, June 30 (E + F1e)			2,274,497.00	3,387,123.00		3,271,874.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,274,497.00	3,387,123.00		3,271,874.31		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	49,507.07	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	325,000.00	325,000.00	(3,550.00)	325,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			350,000.00	350,000.00	45,957.07	350,000.00	0.00	0.0%
TOTAL, REVENUES			350,000.00	350,000.00	45,957.07	350,000.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	185,000.00	185,000.00	(9,696.66)	185,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			185,000.00	185,000.00	(9,696.66)	185,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	50,000.00	50,000.00	11,746.24	50,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,000.00	50,000.00	11,746.24	50,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	115,000.00	115,000.00	0.00	115,000.00	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)
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			115,000.00	115,000.00	0.00	115,000.00	0.00	0.0%
TOTAL, EXPENDITURES			350,000.00	350,000.00	2,049.58	350,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	3,271,874.31
Total, Restricted Balance		3,271,874.31

Section 4:

Criteria and Standards

Summary of Interfund Activities

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: <div>-2.0% to +2.0%</div>

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

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)	<div>N/A</div>

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		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2023-24)	District Regular	1,617.00	1,617.00	
	Charter School			
	Total Enrollment	1,617.00	1,617.00	0.0%Met
1st Subsequent Year (2024-25)	District Regular	1,617.00	1,617.00	
	Charter School			
	Total Enrollment	1,617.00	1,617.00	0.0%Met
2nd Subsequent Year (2025-26)	District Regular	1,617.00	1,617.00	
	Charter School			
	Total Enrollment	1,617.00	1,617.00	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)

N/A

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	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2020-21)	District Regular	1,521	1,544
	Charter School		
	Total ADA/Enrollment	1,521	1,544
Second Prior Year (2021-22)	District Regular	1,300	1,485
	Charter School		0
	Total ADA/Enrollment	1,300	1,485
First Prior Year (2022-23)	District Regular	1,391	1,551
	Charter School		
	Total ADA/Enrollment	1,391	1,551
Historical Average Ratio:			91.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.4%

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

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

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

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

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

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

Explanation:
(required if NOT met)

N/A

4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2023-24)	22,372,217.00	22,372,217.00	0.0%	Met
1st Subsequent Year (2024-25)	23,319,366.00	22,605,154.00	(3.1%)	Not Met
2nd Subsequent Year (2025-26)	24,115,555.00	23,252,022.00	(3.6%)	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)

Per the Governor's Budget Proposal in January 2024, LCFF Revenue has been adjusted (down) to reflect a decrease in FY 2024/25 (3.94% --> 0.76%) and a decrease in FY 2025/26 (3.29% --> 2.73%).

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2020-21)	10,359,187.20	14,285,258.83	72.5%
Second Prior Year (2021-22)	11,453,643.40	14,415,598.38	79.5%
First Prior Year (2022-23)	14,060,920.56	16,821,703.50	83.6%
	Historical Average Ratio:		78.5%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	75.5% to 81.5%	75.5% to 81.5%	75.5% to 81.5%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	16,788,778.61	18,520,597.51	90.6%	Not Met
1st Subsequent Year (2024-25)	17,135,220.33	19,331,466.00	88.6%	Not Met
2nd Subsequent Year (2025-26)	17,637,887.84	20,118,463.14	87.7%	Not Met

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

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

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

Explanation:
(required if NOT met)

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

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since 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.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Change Is Outside Explanation Range
	Projected Year Totals (Form 01CSI, Item 6A)	Projected Year Totals (Fund 01) (Form MYPI)		

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

Current Year (2023-24)	5,042,730.00	5,042,730.00	0.0%	No
1st Subsequent Year (2024-25)	1,087,334.00	1,087,334.00	0.0%	No
2nd Subsequent Year (2025-26)	1,087,334.00	1,087,334.00	0.0%	No

Explanation:
(required if Yes)

N/a

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

Current Year (2023-24)	5,763,977.00	6,002,458.00	4.1%	No
1st Subsequent Year (2024-25)	8,751,044.00	5,698,490.00	-34.9%	Yes
2nd Subsequent Year (2025-26)	5,530,987.00	5,698,490.00	3.0%	No

Explanation:
(required if Yes)

1st Interim was revised and presented to the Board in January 2024 to correct an overstatement of FY2024/25 State Revenue on the 1st Interim MYP. The State funds were actually received in FY22/23 and on the District's Balance Sheets. 2nd aligns to the revised 1st Interim.

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

Current Year (2023-24)	2,527,612.00	2,852,612.00	12.9%	Yes
1st Subsequent Year (2024-25)	1,927,612.00	1,927,612.00	0.0%	No
2nd Subsequent Year (2025-26)	1,927,612.00	1,927,612.00	0.0%	No

Explanation:
(required if Yes)

Increase in Medi-Cal Reimbursement funding from prior years audit.

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

Current Year (2023-24)	1,614,144.76	1,484,402.21	-8.0%	Yes
1st Subsequent Year (2024-25)	1,229,414.50	1,229,414.50	0.0%	No
2nd Subsequent Year (2025-26)	1,234,224.08	1,234,224.09	0.0%	No

Explanation:
(required if Yes)

Adjustments to the budget were made to accomodate increases in budgeted salaries and benefiits.

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

Current Year (2023-24)	12,999,838.05	12,267,191.05	-5.6%	Yes
1st Subsequent Year (2024-25)	11,912,443.48	11,165,118.17	-6.3%	Yes
2nd Subsequent Year (2025-26)	12,031,706.02	11,231,138.21	-6.7%	Yes

Explanation:
(required if Yes)

Adjustments to the budget were made to accomodate increases in budgeted salaries and benefiits.

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)	13,334,319.00	13,897,800.00	4.2%	Met
1st Subsequent Year (2024-25)	11,765,990.00	8,713,436.00	-25.9%	Not Met
2nd Subsequent Year (2025-26)	8,545,933.00	8,713,436.00	2.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	14,613,982.81	13,751,593.26	-5.9%	Not Met
1st Subsequent Year (2024-25)	13,141,857.98	12,394,532.67	-5.7%	Not Met
2nd Subsequent Year (2025-26)	13,265,930.10	12,465,362.30	-6.0%	Not Met

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

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

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

Explanation: Federal Revenue (linked from 6A if NOT met)	N/a
Explanation: Other State Revenue (linked from 6A if NOT met)	1st Interim was revised and presented to the Board in January 2024 to correct an overstatement of FY2024/25 State Revenue on the 1st Interim MYP. The State funds were actually received in FY22/23 and on the District's Balance Sheets. 2nd aligns to the revised 1st Interim.
Explanation: Other Local Revenue (linked from 6A if NOT met)	Increase in Medi-Cal Reimbursement funding from prior years audit.

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

Explanation: Books and Supplies (linked from 6A if NOT met)	Adjustments to the budget were made to accomodate increases in budgeted salaries and benefits.
Explanation: Services and Other Exps (linked from 6A if NOT met)	Adjustments to the budget were made to accomodate increases in budgeted salaries and benefits.

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	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	953,792.52	1,427,191.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		1,384,085.00	

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

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

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

N/A

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	11.2%	7.9%	4.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.7%	2.6%	1.4%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2023-24)	(1,203,414.13)	18,520,597.51	6.5%	Not Met
1st Subsequent Year (2024-25)	(1,370,557.00)	19,331,466.00	7.1%	Not Met
2nd Subsequent Year (2025-26)	(1,510,686.14)	20,118,463.14	7.5%	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)

A combination of the cost of collective bargaining agreements, reduction in the budgeted COLA, and cost of unforeseen litigation costs combine to increase the District's deficit spending in unrestricted funds.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	General Fund	
	Projected Year Totals	
	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	9,470,838.49	Met
1st Subsequent Year (2024-25)	4,436,595.12	Met
2nd Subsequent Year (2025-26)	2,409,831.50	Met

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

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

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

Explanation:
(required if NOT met)

N/A

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

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2023-24)	10,907,480.77	Met

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

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

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

Explanation:
(required if NOT met)

N/A

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	1,454.85	1,454.85	1,454.85
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

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

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

b. Special Education Pass-through Funds

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	38,295,753.28	36,736,161.37	34,375,549.62
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)	38,295,753.28	36,736,161.37	34,375,549.62

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

3%	3%	3%
1,148,872.60	1,102,084.84	1,031,266.49
0.00	0.00	0.00
1,148,872.60	1,102,084.84	1,031,266.49

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.

		Current Year		
Reserve Amounts		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except Line 4)		(2023-24)	(2024-25)	(2025-26)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,148,873.00	1,102,085.00	1,031,266.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	3,127,400.89	1,803,631.89	363,764.75
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	District's Available Reserve Amount (Lines C1 thru C7)	4,276,273.89	2,905,716.89	1,395,030.75
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	11.17%	7.91%	4.06%
District's Reserve Standard (Section 10B, Line 7):		1,148,872.60	1,102,084.84	1,031,266.49
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

N/A

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

Yes

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

Yes. There is a current lawsuit pending settlement. This litigation is connected to an AB218 claim. Estimated structured settlement at \$400,000 starting in FY2024/25. This is reflected in the District's 2nd Interim MYP.

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:

N/A

S3. Temporary Interfund Borrowings

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

No

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

N/A

S4. Contingent Revenues

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

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:

N/A

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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)	(5,838,398.04)	(6,221,675.62)	6.6%	383,277.58	Not Met
1st Subsequent Year (2024-25)	(6,130,317.94)	(5,810,887.00)	-5.2%	(319,430.94)	Not Met
2nd Subsequent Year (2025-26)	(6,314,227.48)	(5,810,887.00)	-8.0%	(503,340.48)	Not 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The District's contribution from Unrestricted to Restricted funding sources is projected to decrease in FY 24/25 and FY 25/26 due to a reduction in force that decreased cost of personnel in restricted funds.

- 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)

N/A

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)

N/A

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)

N/A

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

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

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

N/A

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since 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)

19,072,298.00	0.00
(1,989,475.00)	0.00
21,061,773.00	0.00

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

Estimated

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

- 3 OPEB Contributions

First Interim
(Form 01CSI, Item S7A) Second Interim

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

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

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

0.00	0.00

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

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

- d. Number of retirees receiving OPEB benefits

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

4. Comments:

N/A

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. 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:

N/A

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	94.8	101.0	96.0	96.0

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:

Mar 12, 2024

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:

Mar 12, 2024

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

Yes

If Yes, date of budget revision board adoption:

Mar 12, 2024

4. Period covered by the agreement:

Begin Date:

Jul 01, 2023

End Date:

Jun 30, 2025

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

% 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")

799,647

290,539

0

9%

3%

Reopener

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

Combination of Unrestricted and Restricted funding sources.

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

--	--	--

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

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

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

Yes	Yes	Yes
168,250	84,125	0
14.5%	6.3%	0.0%

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?

Yes

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

175,081	63,613	0
---------	--------	---

If Yes, explain the nature of the new costs:

Cost of Statutory Benefits Increases associated with the salary increases in the Tentative Agreement.

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes
175,478	175,478	175,478

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

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

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

No	Yes	Yes
No	No	No

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.):

Year for Year credit for teaching experience and placement on the salary schedule.

Increases in Stipends (reference TA)

Changes to class-size overage payments and thresholds.

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	89.5	99.4	92.9	92.9

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:

Mar 12, 2024

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:

Mar 12, 2024

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

Yes

If Yes, date of budget revision board adoption:

Mar 12, 2024

4. Period covered by the agreement:

Begin Date:

Jul 01, 2023

End
Date:

Jun 30, 2025

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

% 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")

391,530

142,256

0

9.0%

3.0%

0.0%

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

Combination of Unrestricted and Restricted funding sources.

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

--	--	--

		Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Health and Welfare (H&W) Benefits				
1.	Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2.	Total cost of H&W benefits	165,650	82,825	
3.	Percent of H&W cost paid by employer			
4.	Percent projected change in H&W cost over prior year	50.7%	16.8%	

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?

Yes

125,300

45,526

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

If Yes, explain the nature of the new costs:

Cost of Statutory Benefits Increases associated with the salary increases in the Tentative Agreement.

		Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Step and Column Adjustments				
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments	79,477		
3.	Percent change in step & column over prior year			

		Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Attrition (layoffs and retirements)				
1.	Are savings from attrition included in the interim and MYPs?	No	Yes	Yes
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	17.3	16.3	12.6	12.6

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

No	No	No

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)

200,272	72,766	0
---------	--------	---

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)

Yes	Yes	Yes
27,083	13,542	0
10.3%	13.5%	0.0%

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)

Yes	Yes	Yes
79,477		

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)

Yes	Yes	Yes
53,118	19,300	0

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

9.0%	3.0%	0.0%
------	------	------

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.

N/A

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is enrollment decreasing in both the prior and current fiscal years?	No
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?	Yes
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.)	Yes
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)

Please reference the District's narrative report for context into the District's additional fiscal indicators.

End of School District Second Interim Criteria and Standards Review

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
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	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	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	0.00	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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
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	0.00	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 Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
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	0.00	0.00	0.00	0.00	0.00	0.00		

Section 5:

Multi-Year Projections

Cash Flow Projections

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	22,372,217.00	1.04%	22,605,154.00	2.86%	23,252,022.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	821,642.00	0.00%	821,642.00	0.00%	821,642.00
4. Other Local Revenues	8600-8799	345,000.00	0.00%	345,000.00	0.00%	345,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(6,221,675.62)	(6.60%)	(5,810,887.00)	0.00%	(5,810,887.00)
6. Total (Sum lines A1 thru A5c)		17,317,183.38	3.72%	17,960,909.00	3.60%	18,607,777.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,651,532.81		8,800,362.40
b. Step & Column Adjustment				154,615.18		154,615.18
c. Cost-of-Living Adjustment				264,185.00		
d. Other Adjustments				(269,970.59)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,651,532.81	1.72%	8,800,362.40	1.76%	8,954,977.58
2. Classified Salaries						
a. Base Salaries				3,498,279.19		3,324,774.00
b. Step & Column Adjustment				47,447.29		47,447.29
c. Cost-of-Living Adjustment				106,372.00		
d. Other Adjustments				(327,324.48)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,498,279.19	(4.96%)	3,324,774.00	1.43%	3,372,221.29
3. Employee Benefits	3000-3999	4,638,966.61	8.00%	5,010,083.93	6.00%	5,310,688.97
4. Books and Supplies	4000-4999	155,650.00	3.00%	160,319.50	3.00%	165,129.09
5. Services and Other Operating Expenditures	5000-5999	1,981,285.90	2.76%	2,035,926.17	3.24%	2,101,946.21
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	400,000.00	0.00%	400,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(405,117.00)	(1.26%)	(400,000.00)	(53.38%)	(186,500.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		18,520,597.51	4.38%	19,331,466.00	4.07%	20,118,463.14
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,203,414.13)		(1,370,557.00)		(1,510,686.14)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,479,688.02		4,276,273.89		2,905,716.89
2. Ending Fund Balance (Sum lines C and D1)		4,276,273.89		2,905,716.89		1,395,030.75
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						

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	1,148,873.00		1,102,085.00		1,031,266.00
2. Unassigned/Unappropriated	9790	3,127,400.89		1,803,631.89		363,764.75
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,276,273.89		2,905,716.89		1,395,030.75
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,148,873.00		1,102,085.00		1,031,266.00
c. Unassigned/Unappropriated	9790	3,127,400.89		1,803,631.89		363,764.75
(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)		4,276,273.89		2,905,716.89		1,395,030.75
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.						
FY24/25 Accounts for a Reduction in Force. Estimated reductions are distributed across classified and certificated personnel costs.						

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	383,328.00	0.00%	383,328.00	0.00%	383,328.00
2. Federal Revenues	8100-8299	5,042,730.00	(78.44%)	1,087,334.00	0.00%	1,087,334.00
3. Other State Revenues	8300-8599	5,180,816.00	(5.87%)	4,876,848.00	0.00%	4,876,848.00
4. Other Local Revenues	8600-8799	2,507,612.00	(36.89%)	1,582,612.00	0.00%	1,582,612.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	6,221,675.62	(6.60%)	5,810,887.00	0.00%	5,810,887.00
6. Total (Sum lines A1 thru A5c)		19,336,161.62	(28.94%)	13,741,009.00	0.00%	13,741,009.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,101,609.00		2,269,921.12
b. Step & Column Adjustment				51,092.00		51,092.00
c. Cost-of-Living Adjustment				94,581.00		
d. Other Adjustments				(977,360.88)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,101,609.00	(26.81%)	2,269,921.12	2.25%	2,321,013.12
2. Classified Salaries						
a. Base Salaries				1,983,338.61		1,652,418.75
b. Step & Column Adjustment				41,755.00		41,755.00
c. Cost-of-Living Adjustment				60,752.80		
d. Other Adjustments				(433,427.66)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,983,338.61	(16.68%)	1,652,418.75	2.53%	1,694,173.75
3. Employee Benefits	3000-3999	2,670,433.80	8.00%	2,884,068.50	6.00%	3,057,112.61
4. Books and Supplies	4000-4999	1,328,752.21	(19.54%)	1,069,095.00	0.00%	1,069,095.00
5. Services and Other Operating Expenditures	5000-5999	10,285,905.15	(11.25%)	9,129,192.00	0.00%	9,129,192.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	405,117.00	(1.26%)	400,000.00	(53.38%)	186,500.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						(3,200,000.00)
11. Total (Sum lines B1 thru B10)		19,775,155.77	(11.99%)	17,404,695.37	(18.08%)	14,257,086.48
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(438,994.15)		(3,663,686.37)		(516,077.48)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		5,633,558.75		5,194,564.60		1,530,878.23
2. Ending Fund Balance (Sum lines C and D1)		5,194,564.60		1,530,878.23		1,014,800.75
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,194,564.60		1,530,878.23		1,014,800.75
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,194,564.60		1,530,878.23		1,014,800.75
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.						
FY24/25 Accounts for a Reduction in Force. Estimated reductions are distributed across classified and certificated personnel costs. FY25/26 projects an additional reduction in expenses of \$3.2 million to account for one time funds having expired in FY 24/25.						

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	22,755,545.00	1.02%	22,988,482.00	2.81%	23,635,350.00
2. Federal Revenues	8100-8299	5,042,730.00	(78.44%)	1,087,334.00	0.00%	1,087,334.00
3. Other State Revenues	8300-8599	6,002,458.00	(5.06%)	5,698,490.00	0.00%	5,698,490.00
4. Other Local Revenues	8600-8799	2,852,612.00	(32.43%)	1,927,612.00	0.00%	1,927,612.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		36,653,345.00	(13.51%)	31,701,918.00	2.04%	32,348,786.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,753,141.81		11,070,283.52
b. Step & Column Adjustment				205,707.18		205,707.18
c. Cost-of-Living Adjustment				358,766.00		0.00
d. Other Adjustments				(1,247,331.47)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,753,141.81	(5.81%)	11,070,283.52	1.86%	11,275,990.70
2. Classified Salaries						
a. Base Salaries				5,481,617.80		4,977,192.75
b. Step & Column Adjustment				89,202.29		89,202.29
c. Cost-of-Living Adjustment				167,124.80		0.00
d. Other Adjustments				(760,752.14)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,481,617.80	(9.20%)	4,977,192.75	1.79%	5,066,395.04
3. Employee Benefits	3000-3999	7,309,400.41	8.00%	7,894,152.43	6.00%	8,367,801.58
4. Books and Supplies	4000-4999	1,484,402.21	(17.18%)	1,229,414.50	.39%	1,234,224.09
5. Services and Other Operating Expenditures	5000-5999	12,267,191.05	(8.98%)	11,165,118.17	.59%	11,231,138.21
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	400,000.00	0.00%	400,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		(3,200,000.00)
11. Total (Sum lines B1 thru B10)		38,295,753.28	(4.07%)	36,736,161.37	(6.43%)	34,375,549.62
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,642,408.28)		(5,034,243.37)		(2,026,763.62)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		11,113,246.77		9,470,838.49		4,436,595.12
2. Ending Fund Balance (Sum lines C and D1)		9,470,838.49		4,436,595.12		2,409,831.50
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	5,194,564.60		1,530,878.23		1,014,800.75
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	1,148,873.00		1,102,085.00		1,031,266.00

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	3,127,400.89		1,803,631.89		363,764.75
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,470,838.49		4,436,595.12		2,409,831.50
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	1,148,873.00		1,102,085.00		1,031,266.00
c. Unassigned/Unappropriated	9790	3,127,400.89		1,803,631.89		363,764.75
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		4,276,273.89		2,905,716.89		1,395,030.75
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		11.17%		7.91%		4.06%
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)						
		1,454.85		1,454.85		1,454.85
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		38,295,753.28		36,736,161.37		34,375,549.62
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)		38,295,753.28		36,736,161.37		34,375,549.62
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,148,872.60		1,102,084.84		1,031,266.49
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,148,872.60		1,102,084.84		1,031,266.49
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Cash Flow Report - (No Actuals, All Projections)Diff CF to Fiscal 12 report

05 - Bellevue Union School District
Cash Flow Report - (No Actuals, All Projections)

			Estimate	Estimate	Estimate								
Major Range Description			Month 4/30/2024	Month 5/31/2024	Month 6/30/2024	Accruals	Adjustments	Total July-Jan	Total Feb-June + Accruals	Ending Cash plus Accruals and Adjustments	Total July-June + Accruals	Budget	DataSet
Fund 01 GENERAL FUND													
Fund Summary													
Balance Sheet													
Beginning Month Cash			8,504,720.06	12,454,417.26	9,964,033.57	10,907,480.77	-	11,973,438.18	11,973,438.18	11,973,438.18		11,973,438.18	Beginning
Income Sheet													
Revenue													
	LCFF Principal Apportionment	8010-8019	1,001,130.20	1,001,130.20	1,073,406.70	-	0.00	7,209,268.00	5,150,204.00	0.00	12,359,472.00	12,359,472.00	Revenue
	LCFF Property Taxes	8020-8079	3,070,949.00	217,802.00	668,748.29	-	-	6,030,198.71	3,982,546.29	-	10,012,745.00	10,012,745.00	Revenue
	LCFF Miscellaneous Funds	8080-8099	-	-	190,602.00	-	-	-	383,328.00	-	383,328.00	383,328.00	
	Federal Revenues	8100-8299	1,708,275.00	52,687.00	700,998.35	1,619,727.00	-	73,343.65	4,969,386.35	1,619,727.00	5,042,730.00	5,042,730.00	Revenue
	Other State Revenues	8300-8599	1,091,894.00	192,228.00	1,094,494.27	282,339.00	-	2,734,932.73	3,267,525.27	282,339.00	6,002,458.00	6,002,458.00	Revenue
	Other Local Revenues	8600-8799	120,358.00	85,523.00	594,719.41	66,799.00	-	1,811,121.59	1,041,490.41	66,799.00	2,852,612.00	2,852,612.00	Revenue
	Interfund Transfers In	8910-8929	-	-	-	-	-	-	-	-	-	-	
	All Other Financing Sources	8930-8979	-	-	-	-	-	-	-	-	-	-	
Total Revenue			6,992,606.20	1,549,370.20	4,322,969.02	1,968,865.00	0.00	17,858,864.68	18,794,480.32	1,968,865.00	36,653,345.00	36,653,345.00	
Expenditure													
	Certificated Salaries	1000-1999	1,212,085.00	1,203,240.00	763,278.41	308,726.00	-	5,937,345.59	5,815,796.41	308,726.00	11,753,142.00	11,753,142.00	Expenditu
	Classified Salaries	2000-2999	518,915.00	525,757.00	362,952.39	138,298.00	0.00	2,915,928.61	2,565,689.39	138,298.00	5,481,618.00	5,481,618.00	Expenditu
	Employee Benefits	3000-3999	607,960.00	616,165.00	1,515,877.83	103,633.00	-	3,266,620.17	4,042,779.83	103,633.00	7,309,400.00	7,309,400.00	Expenditu
	Books and Supplies	4000-4999	66,394.00	299,090.00	262,991.06	39,301.00	-	702,102.94	782,299.06	39,301.00	1,484,402.00	1,484,402.00	Expenditu
	Services	5000-5999	628,834.00	1,395,205.00	947,479.17	2,410,117.00	-	4,894,051.83	7,373,139.17	2,410,117.00	12,267,191.00	12,267,191.00	Expenditu
	Capital Outlay	6000-6999	8,721.00	296.89	-	1,215.00	(0.00)	(10,232.89)	10,232.89	1,215.00	-	-	Expenditu
	Other Outgo	7100-7499	-	-	-	-	-	-	-	-	-	-	Expenditu
	Interfund Transfers Out	7600-7629	-	-	-	-	-	-	-	-	-	-	
	All Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	
Total Expenditure			3,042,909.00	4,039,753.89	3,852,578.86	3,001,290.00	0.00	17,705,816.25	20,589,936.75	3,001,290.00	38,295,753.00	38,295,753.00	
Revenue Less Expense			3,949,697.20	(2,490,383.69)	470,390.16	(1,032,425.00)	0.00	153,048.43	(1,795,456.43)	(1,032,425.00)	(1,642,408.00)	(1,642,408.00)	
Balance Sheet													
Assets and Deferred Outflows													
	Cash Not In Treasury	9111-9199	-	-	89,195.70	-	-	-	89,195.70	89,195.70	-	-	Assets
	Accounts Receivable	9200-9299	-	-	135,862.23	-	-	2,111,315.92	135,862.23	2,247,178.15	-	-	Assets
	Due From Other Funds	9310	-	-	-	-	-	50,000.00	-	50,000.00	-	-	Assets
	Prepaid Expenditures	9330	-	-	-	-	-	-	-	-	-	-	Assets
Total Assets			-	-	225,057.93	-	-	2,161,315.92	225,057.93	2,386,373.85	-	-	
Liabilities and Deferred Inflows													
	Accounts Payable	9500-9599	-	-	247,999.11	-	-	(2,317,260.81)	247,999.11	(2,069,261.70)	-	-	Liabilities
	Due To Other Funds	9610	-	-	-	-	-	-	-	-	-	-	Liabilities
	Current Loans	9640	-	-	-	-	-	-	-	-	-	-	Liabilities
	Unearned Revenues	9650	-	-	-	-	-	(773,086.56)	-	(773,086.56)	-	-	Liabilities
	Deferred Inflows of Resources	9690	-	-	-	-	-	-	-	-	-	-	Liabilities
Total Liabilities			-	-	247,999.11	-	-	(3,090,347.37)	247,999.11	(2,842,348.26)	-	-	
Nonoperating													
	Suspense Clearing	9910	-	-	473,057.04	-	-	5,251,663.29	(22,941.18)	5,228,722.11	-	-	
Balance Sheet			-	-	473,057.04	-	-	5,251,663.29	(22,941.18)	5,228,722.11	-	-	
Net Increase/Decrease			3,949,697.20	(2,490,383.69)	943,447.20	(1,032,425.00)	0.00	(775,983.02)	(1,322,399.39)	(1,488,399.41)	-	-	
Total Ending Cash Balance			12,454,417.26	9,964,033.57	10,907,480.77	9,875,055.77				10,485,038.77			

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05 - Bellevue Union School District
Cash Flow Report - (No Actuals, All Projections)

Major Range Description		Feb - June Balance to Allocate	Cross Check...s/b -0-
Fund 01 GENERAL FUND			
Fund Summary			
Balance Sheet			
Beginning Month Cash		; Cash	
Income Sheet			
Revenue			
LCFF Principal Apportionment	8010-8019	5,150,204.00	0.00
LCFF Property Taxes	8020-8079	3,982,546.29	-
LCFF Miscellaneous Funds	8080-8099	383,328.00	-
Federal Revenues	8100-8299	4,969,386.35	-
Other State Revenues	8300-8599	3,267,525.27	-
Other Local Revenues	8600-8799	1,041,490.41	-
Interfund Transfers In	8910-8929	-	-
All Other Financing Sources	8930-8979	-	-
Total Revenue			
Expenditure			
Certificated Salaries	1000-1999	5,815,796.41	-
Classified Salaries	2000-2999	2,565,689.39	0.00
Employee Benefits	3000-3999	4,042,779.83	-
Books and Supplies	4000-4999	782,299.06	-
Services	5000-5999	7,373,139.17	-
Capital Outlay	6000-6999	10,232.89	(0.00)
Other Outgo	7100-7499	-	-
Interfund Transfers Out	7600-7629	-	-
All Other Financing Uses	7630-7699	-	-
Total Expenditure			
Revenue Less Expense			
Balance Sheet			
Assets and Deferred Outflows			
Cash Not In Treasury	9111-9199	-	-
Accounts Receivable	9200-9299	-	-
Due From Other Funds	9310	-	-
Prepaid Expenditures	9330	-	-
Total Assets			
Liabilities and Deferred Inflows			
Accounts Payable	9500-9599	0.00	-
Due To Other Funds	9610	-	-
Current Loans	9640	-	-
Unearned Revenues	9650	-	-
Deferred Inflows of Resources	9690	-	-
Total Liabilities			
Nonoperating			
Suspense Clearing	9910	-	-
Balance Sheet			
Net Increase/Decrease			
Total Ending Cash Balance			

Section 6:

LCFF Calculations

LCFF Balancing Worksheet

Bellevue Union (70615) - FY23/24 2nd Interim		3/12/2024		
		2023-24	2024-25	2025-26
SUMMARY OF FUNDING				
General Assumptions				
COLA & Augmentation	8.22%	0.76%	2.73%	
Base Grant Proration Factor	0.00%	0.00%	0.00%	
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	
LCFF Entitlement				
Base Grant	\$14,675,657	\$14,787,148	\$15,190,987	
Grade Span Adjustment	891,716	897,764	922,822	
Supplemental Grant	2,780,645	2,816,696	2,900,486	
Concentration Grant	3,471,758	3,546,907	3,665,891	
Add-ons: Targeted Instructional Improvement Block Grant	-	-	-	
Add-ons: Home-to-School Transportation	486,990	490,691	504,087	
Add-ons: Small School District Bus Replacement Program	-	-	-	
Add-ons: Transitional Kindergarten	65,451	65,948	67,749	
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$22,372,217	\$22,605,154	\$23,252,022	
Miscellaneous Adjustments	-	-	-	
Economic Recovery Target	-	-	-	
Additional State Aid	-	-	-	
Total LCFF Entitlement	22,372,217	22,605,154	23,252,022	
LCFF Entitlement Per ADA	\$ 15,216	\$ 15,374	\$ 15,814	
Components of LCFF By Object Code				
State Aid (Object Code 8011)	\$ 12,065,401	\$ 12,100,623	\$ 12,545,822	
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 294,071	\$ 294,071	\$ 294,071	
<i>Local Revenue Sources:</i>				
Property Taxes (Object 8021 to 8089)	\$ 10,012,745	\$ 10,210,460	\$ 10,412,129	
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	
<i>Property Taxes net of In-Lieu</i>	<i>\$ 10,012,745</i>	<i>\$ 10,210,460</i>	<i>\$ 10,412,129</i>	
TOTAL FUNDING	22,372,217	22,605,154	23,252,022	
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	
Excess Taxes	\$ -	\$ -	\$ -	
EPA in Excess to LCFF Funding	\$ -	\$ -	\$ -	
Total LCFF Entitlement	22,372,217	22,605,154	23,252,022	
SUMMARY OF EPA				
% of Adjusted Revenue Limit - Annual	44.55990366%	44.55990366%	44.55990366%	
% of Adjusted Revenue Limit - P-2	44.55990366%	44.55990366%	44.55990366%	
EPA (for LCFF Calculation purposes)	\$ 294,071	\$ 294,071	\$ 294,071	
EPA, Current Year (Object Code 8012)	\$ 294,071	\$ 294,071	\$ 294,071	
(P-2 plus Current Year Accrual)				
EPA, Prior Year Adjustment (Object Code 8019)	\$ -	\$ -	\$ -	
(P-A less Prior Year Accrual)				
Accrual (from Data Entry tab)	-	-	-	
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES				
Base Grant (Excludes add-ons for TIIG and Transportation)	\$ 15,567,373	\$ 15,684,912	\$ 16,113,809	
Supplemental and Concentration Grant funding in the LCAP year	\$ 6,252,403	\$ 6,363,603	\$ 6,566,377	
Percentage to Increase or Improve Services	40.16%	40.57%	40.75%	

Bellevue Union (70615) - FY23/24 2nd Interim		3/12/2024		
		2023-24	2024-25	2025-26
SUMMARY OF STUDENT POPULATION				
Unduplicated Pupil Population				
Enrollment		1,600	1,600	1,600
COE Enrollment		17	17	17
Total Enrollment		1,617	1,617	1,617
Unduplicated Pupil Count		1,440	1,440	1,440
COE Unduplicated Pupil Count		15	15	15
Total Unduplicated Pupil Count		1,455	1,455	1,455
Rolling %, Supplemental Grant		89.3100%	89.7900%	90.0000%
Rolling %, Concentration Grant		89.3100%	89.7900%	90.0000%

Bellevue Union (70615) - FY23/24 2nd Interim		3/12/2024		
		2023-24	2024-25	2025-26
SUMMARY OF LCFF ADA				
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3		843.94	790.31	814.40
Grades 4-6		672.61	606.54	577.52
Grades 7-8		-	-	-
Grades 9-12		-	-	-
LCFF Subtotal		1,516.55	1,396.85	1,391.92
NSS		-	-	-
Combined Subtotal		1,516.55	1,396.85	1,391.92
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3		790.31	814.40	850.00
Grades 4-6		606.54	577.52	600.00
Grades 7-8		-	-	-
Grades 9-12		-	-	-
LCFF Subtotal		1,396.85	1,391.92	1,450.00
NSS		-	-	-
Combined Subtotal		1,396.85	1,391.92	1,450.00
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)				
Grades TK-3		814.40	850.00	850.00
Grades 4-6		577.52	600.00	600.00
Grades 7-8		-	-	-
Grades 9-12		-	-	-
LCFF Subtotal		1,391.92	1,450.00	1,450.00
NSS		-	-	-
Combined Subtotal		1,391.92	1,450.00	1,450.00
Net Adjustment to Prior Year ADA for Charter Shift				
		-	-	-
Second prior year charter school shift percentage				
Prior year charter school shift percentage		0%	0%	0%
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year charter shift) - Effective beginning in 2022-23				
Grades TK-3		816.22	818.24	838.13
Grades 4-6		618.89	594.69	592.51
Grades 7-8		-	-	-
Grades 9-12		-	-	-
LCFF Subtotal		1,435.11	1,412.93	1,430.64
NSS		-	-	-
Combined Subtotal		1,435.11	1,412.93	1,430.64
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average				
		-	-	-
Current Year ADA				
Grades TK-3		850.00	850.00	850.00
Grades 4-6		600.00	600.00	600.00
Grades 7-8		-	-	-
Grades 9-12		-	-	-
LCFF Subtotal		1,450.00	1,450.00	1,450.00
NSS		-	-	-
Combined Subtotal		1,450.00	1,450.00	1,450.00
Change in LCFF ADA (excludes NSS ADA)				
		58.08	-	-
		Increase	No Change	No Change

Bellevue Union (70615) - FY23/24 2nd Interim		3/12/2024		
		2023-24	2024-25	2025-26
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)				
Grades TK-3		850.00	850.00	850.00
Grades 4-6		600.00	600.00	600.00
Grades 7-8		-	-	-
Grades 9-12		-	-	-
Subtotal		1,450.00	1,450.00	1,450.00
		<i>Current</i>	<i>Current</i>	<i>Current</i>
Funded NSS ADA				
Grades TK-3		-	-	-
Grades 4-6		-	-	-
Grades 7-8		-	-	-
Grades 9-12		-	-	-
Subtotal		-	-	-
NPS, CDS, & COE Operated				
Grades TK-3		14.07	14.07	14.07
Grades 4-6		5.38	5.38	5.38
Grades 7-8		0.91	0.91	0.91
Grades 9-12		-	-	-
Subtotal		20.35	20.35	20.35
ACTUAL ADA (Current Year Only)				
Grades TK-3		864.07	864.07	864.07
Grades 4-6		605.38	605.38	605.38
Grades 7-8		0.91	0.91	0.91
Grades 9-12		-	-	-
Total Actual ADA		1,470.35	1,470.35	1,470.35
TOTAL FUNDED ADA				
Grades TK-3		864.07	864.07	864.07
Grades 4-6		605.38	605.38	605.38
Grades 7-8		0.91	0.91	0.91
Grades 9-12		-	-	-
Total Funded ADA		1,470.35	1,470.35	1,470.35
<i>Funded Difference (Funded ADA less Actual ADA)</i>				
		-	-	-
FUNDED ADA for the Transitional Kindergarten Add-on				
Current Year TK ADA		21.50	21.50	21.50

Bellevue Union (70615) - FY23/24 2nd Interim		3/12/2024		
		2023-24	2024-25	2025-26
PER-ADA FUNDING LEVELS				
Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$	15,349	\$ 15,509	\$ 15,954
Grades 4-6	\$	14,113	\$ 14,262	\$ 14,670
Grades 7-8	\$	14,531	\$ 14,684	\$ 15,104
Grades 9-12	\$	17,278	\$ 17,460	\$ 17,958
Base Grants				
Grades TK-3	\$	9,919	\$ 9,994	\$ 10,267
Grades 4-6	\$	10,069	\$ 10,146	\$ 10,423
Grades 7-8	\$	10,367	\$ 10,446	\$ 10,731
Grades 9-12	\$	12,015	\$ 12,106	\$ 12,436
Grade Span Adjustment				
Grades TK-3	\$	1,032	\$ 1,039	\$ 1,068
Grades 9-12	\$	312	\$ 315	\$ 323
Prorated Base, Supplemental and Concentration Rate per ADA				
Grades TK-3	\$	10,951	\$ 11,033	\$ 11,335
Grades 4-6	\$	10,069	\$ 10,146	\$ 10,423
Grades 7-8	\$	10,367	\$ 10,446	\$ 10,731
Grades 9-12	\$	12,327	\$ 12,421	\$ 12,759
Prorated Base Grants				
Grades TK-3	\$	9,919	\$ 9,994	\$ 10,267
Grades 4-6	\$	10,069	\$ 10,146	\$ 10,423
Grades 7-8	\$	10,367	\$ 10,446	\$ 10,731
Grades 9-12	\$	12,015	\$ 12,106	\$ 12,436
Prorated Grade Span Adjustment				
Grades TK-3	\$	1,032	\$ 1,039	\$ 1,068
Grades 9-12	\$	312	\$ 315	\$ 323
Supplemental Grant		20%	20%	20%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$	2,190	\$ 2,207	\$ 2,267
Grades 4-6	\$	2,014	\$ 2,029	\$ 2,085
Grades 7-8	\$	2,073	\$ 2,089	\$ 2,146
Grades 9-12	\$	2,465	\$ 2,484	\$ 2,552
Actual - 1.00 ADA, Local UPP as follows:		89.31%	89.79%	90.00%
Grades TK-3	\$	1,956	\$ 1,981	\$ 2,040
Grades 4-6	\$	1,799	\$ 1,822	\$ 1,876
Grades 7-8	\$	1,852	\$ 1,876	\$ 1,932
Grades 9-12	\$	2,202	\$ 2,231	\$ 2,297
Concentration Grant (>55% population)		65%	65%	65%
Maximum - 1.00 ADA, 100% UPP				
Grades TK-3	\$	7,118	\$ 7,171	\$ 7,368
Grades 4-6	\$	6,545	\$ 6,595	\$ 6,775
Grades 7-8	\$	6,739	\$ 6,790	\$ 6,975
Grades 9-12	\$	8,013	\$ 8,074	\$ 8,293
Actual - 1.00 ADA, Local UPP >55% as follows:		34.3100%	34.7900%	35.0000%
Grades TK-3	\$	2,442	\$ 2,495	\$ 2,579
Grades 4-6	\$	2,246	\$ 2,294	\$ 2,371
Grades 7-8	\$	2,312	\$ 2,362	\$ 2,441
Grades 9-12	\$	2,749	\$ 2,809	\$ 2,903

BELLEVUE UNION SCHOOL DISTRICT

balanced

Section 7:

Common Message

SSC Dartboard

GASB 31 Memo



The Common Message

2023-24 Second Interim Report

BASC

Business and Administration
Services Committee

Writers and Contributors

Topic		
Background	Committee	
Key Guidance/Governor's Budget Proposal	Nicolas Schweizer, Sacramento	Mike Simonson, San Diego
Local Control Funding Formula	Jamie Dial, Kings	Janet Riley, Merced
Local Control and Accountability Plan	Josh Schultz, Napa	Steve Torres, Santa Barbara
Attendance Recovery and Instructional Continuity	Shannon Hansen, San Benito	Mike Simonson, San Diego
Learning Recovery Emergency Block Grant	Josh Schultz, Napa	Steve Torres, Santa Barbara
Proposition 28 - Arts and Music in Schools Funding Guarantee	Kevin Bultema, San Mateo	Mike Simonson, San Diego
Planning Factors/Multiyear Projections (MYPs)	Nicolas Schweizer, Sacramento	Misty Key, Ventura
Reserves/Reserve Cap	Colleen Stanley, Monterey	Liann Reyes, Santa Cruz
Summary	Nicolas Schweizer, Sacramento	Mike Simonson, San Diego

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Sources

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

Sonoma County LEAs should read SCOE Biz Bulletin 24-12 dated February 2, 2024. Information included should be used in conjunction with the Common Message in preparation and submission of the LEA's 2023-24 Second Interim Report.

Background

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

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

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

Key Guidance Based on the Governor's Budget Proposal

On January 10, 2024, Governor Gavin Newsom released the proposed state budget for 2024-25. The Governor's Budget revealed that state tax collections for 2022-23, which were delayed to October and November 2023, were approximately \$43 billion lower than anticipated. As a result, the state has an estimated \$37.9 billion budget deficit. The budget addresses this deficit by reserve draw-downs, spending reductions, new revenue proposals, internal borrowing, funding delays, fund shifts, and deferrals. The governor does not propose significant reductions to education programs, but the proposed cost-of-living adjustment (COLA) is significantly less than in recent years.

The major transitional kindergarten through grade 12 funding provisions in the 2024-25 Governor's Budget are as follows:

- The funded COLA to the [Local Control Funding Formula](#) (LCFF), special education and several other categorical programs outside the LCFF is 0.76%.
- Transitional kindergarten eligibility is expanded to all four-year-olds who turn five from September 2 through June 2.
- The budget includes several proposals to address chronic absenteeism and lost instructional time, including the following (see [Attendance Recovery and Instructional Continuity](#) and [Learning Recovery Emergency Block Grant](#) below for further details):

- Allowing attendance recovery time to be added to the attendance data submitted to the CDE, both for funding purposes and chronic absenteeism.
 - Requiring schools to give students access to remote instruction or support to enroll in a neighboring LEA for emergencies lasting five days or more.
 - Requiring schools to focus the use of unexpended Learning Recovery Emergency Block Grant (LREBG) funds on actions to address the needs of students most affected by learning loss.
- The budget includes \$2.1 billion to (1) maintain funding for the 118,000 subsidized child care slots added since the 2021 Budget Act slot expansion plan was initiated and (2) fund 28,000 additional slots expected to be filled in 2024-25.
- No COLA is provided for the California State Preschool Program. Instead, the budget maintains funding to implement the current memorandum of understanding between the state and Child Care Providers United – California on rates paid to preschool and child care providers. These rates will be renegotiated for 2024-25.
- The budget projects that [Proposition 28](#) (The Arts and Music in Schools Funding Guarantee and Accountability Act) funding will decrease slightly, from \$938 million in 2023-24 to \$931 million in 2024-25, based on the reduction in the overall size of the Proposition 98 guarantee.
- The budget maintains \$500 million in one-time funds for 2024-25 for green school bus fleets.
- The budget includes \$25 million ongoing, through the Mandate Block Grant, to help train educators to administer literacy screenings.
- The budget proposes up to \$35 million in revenues from new taxes on retail sales of ammunition and firearms to be available in 2025-26 for professional development to equip school staff with the tools needed to recognize and offer appropriate mental health supports for students.
- The budget includes \$5 million in one-time funds to extend the Broadband Infrastructure Grant through 2029. In addition to providing fiber broadband connectivity to the most poorly connected schools, this funding would also be available for joint projects to connect schools, local libraries and telehealth providers to high-speed fiber broadband.
- The cap on special education local plan area administrative costs included in the 2024 Budget Act was one-time and is not proposed to be extended into 2024-25.
- The budget proposes a decrease of \$500 million in planned support for the School Facility Program, reducing the planned allocation in 2024-25 from \$875 million to \$375 million.
- The budget proposes to delay to 2025-26 the \$550 million that was planned for the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant

Program in 2024-25.

- The balance of the [Public School System Stabilization Account](#) is projected to be \$5.7 billion at the end of 2023-24, which will continue to trigger the cap on district reserves in 2024-25.

Although the Governor's Budget fully funds the estimated COLA and avoids cuts to ongoing education programs, LEAs should be aware of the estimated \$37.9 billion state budget deficit for the 2024-25 fiscal year. In addition, the Proposition 98 minimum guarantee is lower than previously estimated by a combined \$11 billion over 2022-23, 2023-24 and 2024-25, which the budget addresses through \$8 billion in accounting shifts from 2022-23 to future fiscal years and \$5.7 billion in Public School System Stabilization Account withdrawals for 2023-24 and 2024-25. Furthermore, the Legislative Analyst's Office's revenue projections are approximately \$24 billion lower than the Governor's Budget. As a result, there is a risk of further state budget shortfalls that could result in cuts to education spending and/or withdrawals from the Public School System Stabilization Account.

Moreover, many LEAs continue to experience chronic student absences, long-term declining enrollment, and various cost pressures such as increased pension rates and energy costs. In addition, all remaining COVID-19 fiscal relief funding (e.g. Elementary and Secondary School Emergency Relief Fund and Expanded Learning Opportunities Grant) will expire on September 30, 2024. As a reminder, the Arts, Music and Instructional Materials Discretionary Block Grant and the Educator Effectiveness Block Grant expire on June 30, 2026, and the LREBG expires on June 30, 2028.

Local Control Funding Formula

The Governor's Budget includes a 0.76% COLA to the LCFF that, when combined with population growth adjustments, will result in a decrease of roughly \$1.4 billion in discretionary funds for LEAs. At the time of the budget proposal, two data points needed to calculate the final statutory COLA for 2024-25 were still outstanding.

To fully fund the LCFF and maintain the level of current-year apportionments, the budget proposes withdrawing approximately \$2.8 billion from the Public School System Stabilization Account for 2023-24 and another \$2.2 billion for 2024-25. The budget also uses Proposition 98 reappropriation and reversion funding totaling \$36.6 million for ongoing LCFF costs in 2024-25.

Declining enrollment protection for school districts will continue, allowing districts to use the greater of current year, prior year, or average of the three most recent prior years' average daily attendance (ADA). Charter schools will continue to be funded based on current year ADA. All LEAs should continue to develop multiple scenarios using all available options to ensure they are prepared for both best- and worst-case budgets and are better able to adapt to economic uncertainty.

Local Control and Accountability Plan

The 2023-24 State Budget called for multiple changes to the Local Control and Accountability

Plan (LCAP) template and instructions. In November 2023, the SBE adopted the revised template. The current budget overview for parents, template, instructions, expenditure tables, and 2023-24 Annual Update template can be found here: <https://www.cde.ca.gov/re/lc/#stateboardtemplates>.

The new LCAP requirements include the following:

- Board presentation of a midyear LCAP update annually no later than February 28.
- Completion of a standalone 2023-24 Annual Update as part of the transition to the new three-year LCAP cycle and template.
- Inclusion of an action or actions to address every instance of a red performance indicator on the California School Dashboard at the LEA and school level and for a student group at the LEA and school level.
- A requirement to change actions that have not proven effective over the prior three years.
- A requirement to tie any LEA-wide actions that contribute to increased and improved services to one or more specific metrics.
- Identifying long-term English learners as a distinct student group.
- Inclusion of one or more focus goals that address the needs of each school eligible for equity multiplier funding.
- For LEAs eligible for differentiated assistance (DA):
 - Inclusion in the LCAP summary of a description of the work underway related to DA.
 - Inclusion of one or more actions to implement the DA-related work.

Attendance Recovery and Instructional Continuity

The Governor's Budget proposes statutory changes to allow school districts and classroom-based charter schools to provide attendance recovery opportunities to classroom-based students to make up for lost instructional time. The intent behind the instructional continuity (IC) and attendance recovery proposals is to offset student absences and to mitigate student learning loss, chronic absenteeism and related fiscal impacts to districts and classroom-based charter schools. In addition, these same LEA types may provide an IC program to claim ADA for students whose regular classroom-based program is temporarily interrupted. Highlights of the proposals are as follows:

Attendance Recovery

- ADA recovery is capped at 15 days and may be claimed in 15-minute increments of instruction when a student is under the immediate supervision and control of a

certificated employee and engaged in educational activities that are substantially equivalent in quality and content to what the student would receive in their regular classroom.

- ADA is credited to a student in full-day increments once the student has exceeded the minimum daily instructional minute requirement for their grade span.
- Attendance recovery may be offered before or after school, on weekends, or during intersessional periods, and it must be credited to the school year in which the attendance recovery program is operated.
- Expanded Learning Opportunity Program funds may be used if a certificated staff member is providing instruction and it is substantially equivalent in quality and content to the instruction that the pupil would otherwise receive as part of their regular classroom-based instructional program.
- Participation is not mandatory and shall be at the election of the student, parent or guardian.

Instructional Continuity

- An instructional continuity program is capped at 15 days per school year unless it is medically necessary or a student is unable to attend due to an emergency situation or experiences significant personal difficulties that directly affect their ability to attend school (e.g., homelessness or family illness).
- Instructional content must be comparable to what a student would receive in their regular classroom-based instructional program.
- A signed parental agreement is required and can be initiated any time during the year.
- The instructional continuity proposal removes the distinction between short-term and long-term independent study by striking the references to independent study being offered for more than 14 days or less than 15 days, and it allows districts and classroom-based charter schools to deliver curriculum remotely.

Learning Recovery Emergency Block Grant

The Governor's Budget proposes new restrictions on unencumbered LREBG funds starting in 2024-25. Expenditures paid for with LREBG funds will need to be evidence-based as defined in federal law, and planned expenditures must be based on a formal needs assessment that identifies the students most in need of learning recovery and targets services toward those students.

The proposal further states that LREBG funds "not encumbered as of July 1, 2024, shall be included in the Local Control and Accountability Plan for the period of July 1, 2025, through June 30, 2028." The SBE will be required to update the LCAP instructions accordingly by January 31, 2025.

School districts that receive technical assistance and COEs that provide technical assistance are encouraged to use technical assistance to help the school district conduct the needs assessment and select actions funded by the LREBG.

Proposition 28 – The Arts and Music in Schools Funding Guarantee and Accountability Act

Voters passed Proposition 28 in November 2022. The amount of statewide funding is 1% of the kindergarten through grade 12 portion of the Proposition 98 guarantee from the prior year. This funding is distributed to LEAs based on prior-year student enrollment and prior-year enrollment of students eligible for free or reduced-price meals. Although funding is distributed to LEAs, the funds must be allocated to the eligible schools in the amounts calculated by the CDE. Preliminary allocations by school for 2023-24 can be found here:

<https://www.cde.ca.gov/fg/aa/pa/prop28ams.asp>.

LEAs with enrollment of more than 500 pupils must spend at least 80% of the funds to employ certificated or classified employees to provide arts education instruction. The remaining funds may be used for supplies, curricula, professional learning, materials, and arts education partnership programs. No more than 1% of funds received may be used for an LEA's administrative expenses, including indirect costs, to implement this program. These funds must be used to supplement and not supplant current funding for these programs.

There are several reporting requirements as follows:

- School Site Expenditure Plan – Not required to be board-approved but must be posted on the LEA's website or submitted to the CDE. No template has been provided for this plan.
- Annual Report – Must be board-approved, posted on the LEA's website and provided to the CDE for posting on its website. The CDE is developing a standard reporting tool. The required information for this report includes:
 - The number of full-time equivalent teachers, classified personnel and aides funded by the program.
 - The number of pupils served.
 - The number of school sites providing programs.
- Annual Certification
 - LEAs must annually certify that all funds will be used to provide arts education programs, among other assurances.
- Three-Year Expenditure Report
 - By October 1, after each three-year expenditure period concludes, LEAs are required to report to the CDE the amount of unexpended funds. The CDE is developing a standard reporting tool.

The CDE has assigned resource code 6770 to the program. These funds are subject to the annual state compliance audit.

Planning Factors for 2023-24 and MYPs

Key planning factors for LEAs to include in their 2023-24 second interim reporting and multiyear projections are listed below and are based on the latest information available at the time of writing.

Planning Factor	2023-24	2024-25	2025-26
Cost of Living Adjustment (COLA)			
LCFF COLA	8.22%	0.76%	2.73%
Special Education COLA	8.22%	0.76%	2.73%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	26.68%	27.80%	28.50%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	\$177	\$177	\$177
Proposition 20 per ADA	\$72	\$72	\$72
Minimum Wage	\$16.00 ¹	\$16.50 ²	\$16.90 ³
Universal Transitional Kindergarten/ADA LCFF add-on for the 12-to-1 student-to-adult ratio ⁴	\$3,044.00	\$3,067.00	\$3,151.00
Mandated Block Grant			
Districts			
K-8 per ADA	\$37.63 ⁵	\$38.10 ⁶	\$39.14 ^{6,7}
9-12 per ADA	\$72.49 ⁵	\$73.39	\$75.39 ⁷
Charters			
K-8 per ADA	\$19.76 ⁵	\$20.00 ⁶	\$20.55 ^{6,7}
9-12 per ADA	\$54.91 ⁵	\$55.59	\$57.11 ⁷

1. Effective January 1, 2024.
2. Effective January 1, 2025.
3. Effective January 1, 2026.
4. This ratio will decrease to 10-to-1 in 2025-26.
5. These rates reflect a reduction of 0.47% because the appropriation for the program is insufficient to fully fund it.
6. The 2024-25 and 2025-26 rates do not include the \$25 million proposed in the Governor's Budget for the cost of training to support mandated literacy screenings.
7. These rates are calculated based on preliminary COLA projections.

Reserves / Reserve Cap

The Governor's Budget has a revised balance for the Public School System Stabilization Account compared to that in the 2023 Budget Act. Originally estimated at \$10.8 billion, the balance has been reduced to \$3.9 billion at the end of 2024-25. Current law places a 10 percent cap on school district reserves in fiscal years immediately after those in which the balance in the Public School System Stabilization Account is equal to or greater than 3% percent of the total K-12 share of the Proposition 98 guarantee. A total revised account balance of \$5.7 billion at the end of 2023-24 continues to trigger the school district reserve cap in 2024-25 for those districts subject to the cap. Additional information on the district reserve cap requirements can be found here: <https://www.cde.ca.gov/fg/ac/co/distreservecapreqltr.asp>.

Summary

This edition of the Common Message gives LEAs data and guidance for fiscal planning and for developing their 2023-24 second interim report and multiyear projection. The information provided for fiscal year 2023-24 and beyond includes the latest known proposals and projections to assist with multiyear planning. LEAs face near- and long-term challenges, including risks to the state revenue forecast, reduced ADA due to higher student absence rates, inflationary pressures including pension rate increases, expiring one-time funds, and declining enrollment. Because each LEA has unique funding and program needs, it remains essential that LEAs continually assess their individual situations, work closely with their COE, and plan accordingly to maintain fiscal solvency and educational program integrity.

SSC School District and Charter School Financial Projection Dartboard 2024-25 Governor's Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2024-25 Governor's Budget proposal. SSC has updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. SSC has also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2023-24 ¹	2024-25	2025-26	2026-27	2027-28
Department of Finance Statutory COLA	8.22%	0.76%	2.73%	3.11%	3.17%

LCFF GRADE SPAN FACTORS FOR 2024-25				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2023-24 Base Grants	\$9,919	\$10,069	\$10,367	\$12,015
Statutory COLA of 0.76%	\$75	\$77	\$79	\$91
2024-25 Base Grants	\$9,994	\$10,146	\$10,446	\$12,106
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$1,039	—	—	\$315
2024-25 Adjusted Base Grants ²	\$11,033	\$10,146	\$10,446	\$12,421
Transitional Kindergarten (TK) Add-On ³	\$3,067	—	—	—

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2023-24	2024-25	2025-26	2026-27	2027-28
California CPI		3.36%	2.83%	2.70%	2.72%	2.72%
California Lottery	Unrestricted per ADA	\$177	\$177	\$177	\$177	\$177
	Restricted per ADA	\$72	\$72	\$72	\$72	\$72
Mandate Block Grant (District) ⁴	Grades K-8 per ADA	\$37.81	\$38.10	\$39.14	\$40.36	\$41.64
	Grades 9-12 per ADA	\$72.84	\$73.39	\$75.39	\$77.73	\$80.19
Mandate Block Grant (Charter) ⁴	Grades K-8 per ADA	\$19.85	\$20.00	\$20.55	\$21.19	\$21.86
	Grades 9-12 per ADA	\$55.17	\$55.59	\$57.11	\$58.89	\$60.76
Interest Rate for Ten-Year Treasuries		4.16%	3.68%	3.50%	3.60%	3.60%
CalSTRS Employer Rate ⁵		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		26.68%	27.80%	28.50%	28.90%	30.30%
Unemployment Insurance Rate ⁶		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁷		\$16.00	\$16.50	\$16.90	\$17.30	\$17.70

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

¹Also applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers and the American Indian Early Childhood Education Program.

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

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

⁴The 2025-26 rate does not factor in the impact of \$25 million for the proposed training to support literacy screenings.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁶Unemployment rate in 2023-24 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁷Minimum wage rates are effective January 1 of the respective year.

November 21, 2022

TO: District Chief Business Officials

FROM: Sarah Lampenfeld, Director, External Fiscal Services

RE: Governmental Accounting Standards Board (GASB) 31 Statement 31, *Accounting and Financial Reporting for Certain Investments and for External Investments Pools*

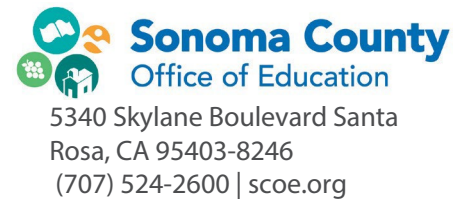
Governmental Accounting Standards Board (GASB) Statement 31, *Accounting and Financial Reporting for Certain Investments and for External Investments Pools*, establishes accounting and reporting standards for certain investments held by governmental entities, including school districts and county offices of education.

As required by Education Code 41001 school districts and county offices' cash is held in the County Treasurer's external investment pool. As such, external investment pool commingles (pools) the monies of more than one entity and invests on the participants' behalf, in an investment portfolio. While the external investment pools primary purpose is not for income profit, which is a provision of GASB 31, it does not exempt school districts and county offices from the GASB 31 statement.

Generally accepted accounting principles (GAAP) require school districts and county offices to report their investments at fair value on the balance sheet in accordance with GASB 31. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value of investments in external pools (i.e. cash in county treasurer) is based on fair value of the pool's underlying portfolio. Though required, unlike other GASB statements, GASB 31 statement states that it does not apply to immaterial items. Therefore, **only material** differences between the fair value and the reported cash balances are required to be reported on the balance sheet.

Fiscal year 2021-22 was the first year since GASB 31 was issued that a **material** difference occurred. Due to the rare occurrence, many LEAs across the state of California did not book the material difference resulting in a possible audit adjustment and/or finding in their Annual Financial Report (Annual Audit).

To ensure all school districts in Sonoma County are monitoring the fair value of the pooled investments in the county treasury **and** booking material or immaterial differences, the Sonoma County Office's *Closing Checklist*, which all LEAs receive in June each year, will be updated to include a step to check the difference. The calculation to determine materiality will follow the California Standard Accounting



Manual's (CSAM's) Procedure 425. Additionally, the Sonoma County Office of Education (SCOE) will perform the calculation (difference between fair value and reported cash balance) once the County Treasurer's Investment Portfolio Report (Quarterly Report and Certification of the County Treasurer Report for Quarter Ending June 30th) is available for June 30th (year-end). SCOE's calculation will be distributed to all LEAs for each school district to determine if a closing journal entry is required before submission of Unaudited Actuals.

If there are any questions about GASB 31, please call me (524-2635), or your SCOE Advisor.

Cc: Greg Medici, Deputy Superintendent Business Services, Fiscal Advisors: Cindy Gordon, Felicia Koha, Heather Rantala, and Michelle Panizzera

Steven D. Herrington | Sonoma County Superintendent of Schools **Board of Education** | Gina Cuclis,
Herman G. Hernandez, Peter Kostas, Andrew Leonard, Lisa Wittke Schaffner

Section 8:

Technical Review

Second Interim
Projected Totals 2023-24
Technical Review Checks

Phase - All
Display - All Technical Checks

Bellevue Union Elementary

Sonoma County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided.	<u>Passed</u>
CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) Explanation: The District's cashflow projections are being provided outside of SACS. Please reference the District's 2nd Interim report.	<u>Exception</u>
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>

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