



**TAMALPAIS UNION HIGH SCHOOL DISTRICT**

**2023-2024  
Second Interim  
Budget Report**

Presented to the Board of Trustees for Approval

March 12, 2024

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**Tamalpais Union High School District**  
**2023-24 Second Interim Report and Multiyear Fiscal Projection**  
**As of January 31, 2024**  
Presented March 12, 2024

Interim budget reports provide a picture of a district's financial condition during the fiscal year. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The Second Interim Report is from July 1<sup>st</sup> through January 31<sup>st</sup>, and projects financial activity through June 30<sup>th</sup>. Illustrated below is a summary of the State budget and budget guidelines as provided by the county office of education, Business and Administration Steering Committee (BASC), Capitol Advisors, School Services of California, and other professional organizations. In addition, the Second Interim Report contains summarized and detailed budget information, multi-year projections, and estimated cash flow reports.

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 were approximately \$44 billion lower than anticipated. The large variance between the anticipated and actual tax collections was exacerbated by extending the due date of filing tax returns from Spring 2023 to Fall 2023. Despite the significant shortfall, the Governor's Budget fully funds the estimated COLA and avoids cuts to ongoing education programs using the following proposed measures:

- \$13.1 billion in draw down of reserves
- \$8.5 billion in funding reductions without cuts to Proposition 98 programs
- \$5.7 billion in borrowing
- \$5.1 billion in funding delays over three years
- \$3.4 billion in funding shifts from the General Fund to other funds
- \$2.1 billion in deferrals to payroll and University of California/California State University
- \$5.7 billion in withdrawals from the Public School System Stabilization Account (PSSSA)
- \$402 million in tax revenue proposals

Due to reduced state revenue projections, the Proposition 98 minimum guarantee for 2022-23 and 2023-24 are reduced by \$9.1 billion and \$2.7 billion from the 2023-24 Enacted Budget levels, respectively. Fortunately, based on the above measures, the Governor's Budget fully funds the estimated cost of living adjustments (COLA) for 2024-25 and avoids cuts to ongoing education programs. However, since the Legislative Analyst's Office's revenue projections are approximately \$24 billion **lower** than the Governor's Budget (\$4.5 billion difference in the minimum Proposition 98 guarantee), there are additional risks of further state budget shortfalls that may result in a combination of reductions to education spending and withdrawals from the Public School System Stabilization Account.

### **Local Control Funding Formula (LCFF) Factors**

Illustrated below is a comparison of projected statutory COLAs for the budget year and two subsequent years:

Description	2023-24	2024-25	2025-26
LCFF COLAs (23-24 Second Interim)	8.22%	0.76%	2.73%

While the Governor's Budget includes a 0.76% COLA to the LCFF, special education, and other various categorical programs, there are two data points that are still outstanding that are needed to calculate the final statutory COLA for 2024-25. Once those two data points are factored in, it may result in a slight increase in the COLA. In addition, please note that due to the district being community funded (i.e. basic aid), the above COLA increases have minimal effect with regard to the District's sources of revenue. The above COLA increases do, however, impact the amount of funds that would be required to be identified/allocated to supplemental and concentration programs.

### **Arts and Music Education Funding (Proposition 28)**

On November 8, 2022, California voters approved Proposition 28: The Arts and Music in Schools Funding Guarantee and Accountability Act. The measure requires the state to establish a new, ongoing program supporting arts instruction in schools beginning in 2023–24. The amount of funding available each fiscal year for the Arts and Music in Schools (AMS) program will be one percent of the K–12 portion of the Proposition 98 funding guarantee provided in the prior fiscal year, excluding funding appropriated for the AMS program. The funding for 2024-25 is expected to decrease 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. Illustrated below are the various reporting requirements:

- School Site Expenditure Plan
- Board approved annual report that is posted on the district's website and submitted to the California Department of Education that contains staffing, pupil, and site information relating to the program.
- Annual certifications and three-year expenditure reports

### **Learning Recovery Emergency Block Grant (LREBG)**

Per the 2023-24 enacted state budget, the LREBG was reduced by approximately 14%. Please note that the estimated reduction was captured in the district's 2022-23 unaudited actuals by recording an estimated payable to the state. The difference between the estimated reduction/payable and the actual reduction was accounted for in the First Interim. While the legislature intends to restore \$378.7 million beginning in the 2025-26 fiscal year through the 2027-28 fiscal year, the district has not included those revenues in its multi-year projection. In addition, the Governor's 2024-25 Budget proposal includes new restrictions on unencumbered LREBG funds as follows:

- Expenditures paid for with LREBG funds will need to be evidence-based as defined in federal law
- 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.

- 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.”

### **Other Proposed Governor’s Budget Components**

Illustrated below is a summary of other major budget components contained in the enacted state budget.

- Requiring schools to give students access to remote instruction or support to enroll in a neighboring local education agencies (LEA) for emergencies lasting five days or more.
- 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.

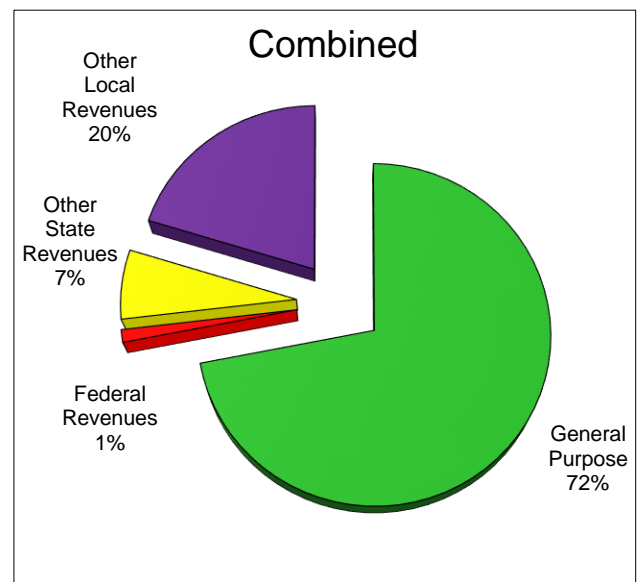
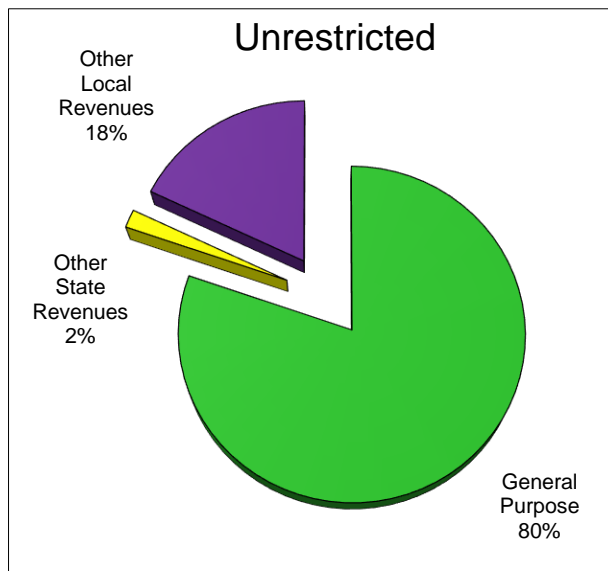
### **2023-24 Tamalpais Union High School District Primary Budget Components**

- ❖ Property taxes are projected to be approximately \$82.3 million.
  - Please note that \$357,000 of the total property taxes is accounted for in the Deferred Maintenance Fund (Fund 14).
- ❖ Average Daily Attendance (ADA) is estimated at 4,426.10 (excludes county office of education (COE) ADA of 38.85).
  - Due to declining enrollment the funded ADA will be based on the three-prior year funded ADA of 4,729.51.
  - As stated above, the funded ADA has minimal impact to overall revenues since the District is community funded (i.e. basic aid).
- ❖ The district’s estimated unduplicated pupil percentage for supplemental and concentration funding is estimated to be 11.23%. The percentage will be revised based on actual data.
- ❖ Lottery revenue is estimated to be \$177 per ADA for unrestricted purposes and \$72 per ADA for restricted purposes.
- ❖ Mandated Cost Block Grant is \$72.49 for 9-12 ADA.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

### **General Fund Revenue Components**

The district receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	\$83,605,691	\$83,605,691
Federal Revenues	\$0	\$1,395,427
Other State Revenues	\$1,836,863	\$7,660,501
Other Local Revenues	\$18,714,956	\$23,555,127
<b>TOTAL</b>	<b>\$104,157,510</b>	<b>\$116,216,746</b>



### **Education Protection Account**

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. Revenues generated from Proposition 30 are deposited into an account called the Education Protection Account (EPA). The district receives funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its state aid funds. However, the EPA funding is additional state aid for the Tamalpais Union High School District and other basic aid districts.

K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended

Illustrated below is how the District's EPA funds are appropriated for 2023-24. The amounts will be revised throughout the year based on information received from the State.

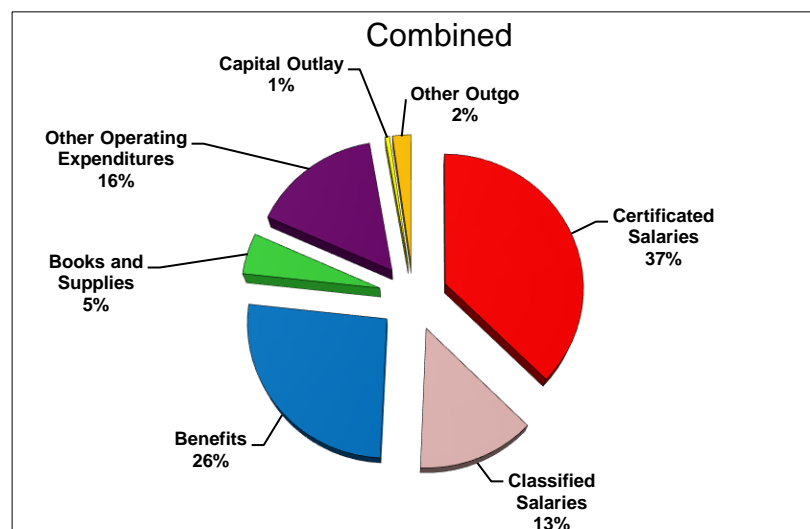
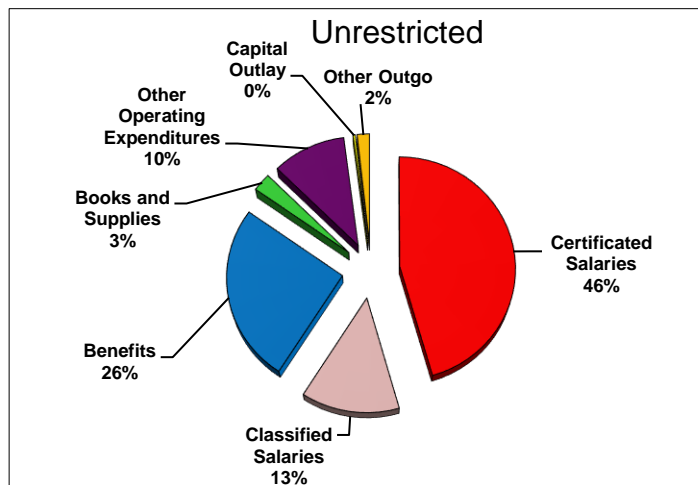
<b>Education Protection Account (EPA) Budget</b> <b>2023-24 Fiscal Year</b>	
Description	Amount
<b>BEGINNING BALANCE</b>	\$0
<b>BUDGETED EPA REVENUES:</b>	
<i>Estimated EPA Funds</i>	\$951,436
<b>BUDGETED EPA EXPENDITURES:</b>	
<i>Certificated Instructional Salaries</i>	\$685,563
<i>Certificated Instructional Benefits</i>	\$265,873
<b>TOTAL</b>	\$951,436
<b>ENDING BALANCE</b>	\$0

## Operating Expenditure Components

The General Fund is used for the majority of the functions within the district. As illustrated below, salaries and benefits comprise approximately 85% of the district's unrestricted budget, and approximately 77% of the total General Fund budget.

Description	Unrestricted	Combined
Certificated Salaries	\$35,957,913	\$43,923,475
Classified Salaries	\$10,621,989	\$15,609,326
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$20,300,177	\$30,620,636
Books and Supplies	\$2,079,215	\$5,826,169
Other Operating Expenditures	\$8,316,703	\$18,276,633
Capital Outlay	\$257,692	\$633,709
Other Outgo	\$1,373,992	\$2,601,475
<b>TOTAL</b>	<b>\$78,907,681</b>	<b>\$117,491,423</b>

Following is a graphical representation of expenditures by percentage:





### **General Fund Contributions to Restricted Programs**

The following contributions of unrestricted resources to restricted programs are necessary to cover restricted program expenditures in excess of revenue:

Description	Amount
Special Education - Instruction	\$18,829,226
Restricted Maintenance Account	\$3,435,199
Career Technical Education	\$91,517
<b>TOTAL CONTRIBUTIONS</b>	<b>\$22,355,942</b>

### **General Fund Summary**

The District's 2023-24 General Fund projects a total combined operating deficit of \$5.31 million (\$1.14 million unrestricted deficit) resulting in an estimated combined ending fund balance of \$29.7 million. The components of the District's fund balance are as follows: revolving cash & other nonspendables - \$12,000; restricted programs - \$7.0 million; assignments - \$18.6 million; economic uncertainty - \$3.7 million; unassigned - \$351,000. Illustrated below is a detail description of the fund balance components.

### **Cash Flow**

Per the enclosed cash flow schedule, the District needed to borrow approximately \$206,000 from the Marin County Treasury via the District's Board-approved Tax Anticipation Note (TAN) to cover November operations, which was repaid in December when the District received its property taxes.

### **Fund Summaries**

Illustrated below is a summary of each Fund's fund balance and corresponding change.

FUND	2022-23	Est. Net Change	2023-24
GENERAL (UNRESTRICTED & RESTRICTED)	\$35,020,620	(\$5,305,677)	\$29,714,943
ASSOCIATED STUDENT BODY FUND	\$664,594	\$0	\$664,594
ADULT EDUCATION FUND	\$992,672	(\$307,755)	\$684,917
CAFETERIA FUND	\$765,666	(\$734,126)	\$31,540
DEFERRED MAINTENANCE FUND	\$4,836,178	(\$522,168)	\$4,314,010
FOUNDATION SPECIAL RESERVE FUND	\$54,870	(\$4,455)	\$50,415
CAPITAL FACILITIES FUND	\$702,102	(\$24,292)	\$677,810
CAPITAL OUTLAY FUND	\$13,800,236	(\$2,316,445)	\$11,483,791
BOND INTEREST & REDEMPTION	\$12,569,561	(\$171,290)	\$12,398,271
<b>TOTAL</b>	<b>\$69,406,500</b>	<b>(\$9,386,208)</b>	<b>\$60,020,292</b>

## **Multiyear Projection**

### ***General Planning Factors:***

Illustrated below are the latest primary funding factors from the enacted state budget.

<b><i>Planning Factor</i></b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
<b>Dept of Finance Statutory COLA</b>	6.56%	8.22%	0.76%	2.73%
<b>State Teachers Retirement System (STRS) Employer Rates</b>	19.10%	19.10%	19.10%	19.10%
<b>Public Employees Retirement System (PERS) Employer Rates</b>	25.37%	26.68%	27.80%	28.50%
<b>State Unemployment Insurance (SUI) Employer Rates</b>	0.50%	0.05%	0.05%	0.05%
<b>Lottery – Unrestricted per ADA</b>	\$204	\$177	\$177	\$177
<b>Lottery – Prop. 20 per ADA</b>	\$100	\$72	\$72	\$72
<b>Mandate Block Grant for Districts: 9-12 per ADA</b>	\$67.31	\$72.49	\$73.39	\$75.39
<b>Routine Restricted Maintenance Account (refer to the provisions discussed above)</b>	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo	3% of total GF expend & outgo

Various aspects of the planning factors illustrated above will be further discussed below with the district's specific revenue and expenditure assumptions.

### ***Revenue Assumptions (for 2024-25 and 2025-26):***

Per enrollment trends, the District continues to anticipate a decline in its enrollment. The Local Control Funding Formula is based on the Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target as noted above. Estimated increases in property tax revenues are 3.38% in 24-25 and 3.88% in 25-26. Federal revenue and state revenue are estimated to remain constant. Unrestricted local revenue is estimated to increase due to projected parcel tax growth of 3% per year. Restricted local revenue is estimated to remain constant. Increase in contributions to restricted programs is due to the following:

- Projected step and pension changes relating to the restricted portion of the general fund
- Increased special education costs noted above

### ***Expenditure Assumptions (for 2024-25 and 2025-26):***

Certificated step and column costs are expected to increase by 4.21% in 24-25 and 1.37% in 25-26. Due to expected declines in enrollment, unrestricted certificated salaries include a reduction of approximately 15.8 certificated full-time equivalents (FTE) in 24-25, with the expiration of the Class Size MOU with the certificated bargaining unit, and then an increase of 2.1 certificated FTE in 25-26. Classified step costs are expected to increase by 5.78% and 3.46% in the two subsequent years, respectively. Restricted certificated expenditures are estimated to decrease for 24-25 and 25-26 primarily due to one-time funding from Educator Effectiveness; in addition, there are decreases in restricted salary costs due to one-time funding through the Learning Recovery Emergency Block Grant with corresponding increases in unrestricted certificated salary

costs. Adjustments to benefits reflect the effects of salary changes noted above, program adjustments, and expected increases to employer pension costs. Unrestricted supplies are estimated to increase slightly in the two subsequent years due to the absorption of continued expenses previously funded by the Learning Recovery and Arts, Music and Instructional Materials grants. Restricted supplies are projected to decrease for 24-25 primarily due to community-funded donations being budgeted at time of receipt and then a further minimal decrease in 25-26 due to expended one-time funding. Unrestricted services include the budgeting of election costs every other year and an increase in utilities by 4% each year. Restricted services are estimated to increase in special education by 10% each year. Capital outlay is estimated to remain constant. Unrestricted other outgo is projected to decrease due to the completion of the 2018 early retirement incentive payments through Public Agency Retirement Services (PARS) and offset by a rise in the solar lease agreement. Restricted other outgo is projected to increase due to expected rises in special education costs of 10% per year. Indirect costs from restricted programs are expected to remain constant. Transfers out are expected to vary primarily due to fluctuations in the capital outlay fund based on facility needs.

***Estimated Ending Fund Balances (Unrestricted):***

During 2024-25, the District estimates that the unrestricted General Fund is projected to have a net decrease of \$4,257 resulting in an unrestricted ending General Fund balance of approximately \$22.7 million.

During 2025-26, the District estimates that the unrestricted General Fund is projected to have a net increase of \$653,733 resulting in an unrestricted ending General Fund balance of \$23.3 million.

Illustrated below are the components of fund balance for the current and two subsequent years in accordance with Senate Bill 858 disclosure requirements that show the amounts over the State mandated reserve of three percent of total General Fund outgo are reserved for the following activities:

Description	2023-24	2024-25	2025-26
Special Education Reserve	\$750,000	\$750,000	\$750,000
Property Tax Uncertainty	\$750,000	\$750,000	\$750,000
Additional 17% Reserve less REU (per Board policy)	\$17,137,500	\$16,789,100	\$16,972,200
<b>Amount Disclosed per SB 858 Requirements</b>	<b>\$18,637,500</b>	<b>\$18,289,100</b>	<b>\$18,472,200</b>
Add: Nonspendable Reserves	\$12,000	\$12,000	\$12,000
Add: State Reserve Economic Uncertainty (REU) - 3%	\$3,672,400	\$3,597,700	\$3,636,900
Add: Restricted Fund Balance	\$7,042,447	\$5,272,666	\$5,272,666
Add: Unallocated	\$350,596	\$769,439	\$1,200,872
<i>Estimated Ending Fund Balance</i>	<i>\$29,714,943</i>	<i>\$27,940,905</i>	<i>\$28,594,638</i>

***Conclusion:***

The projected budget and multi-year projections support that the District is projecting to be able to meet its financial obligations for the current and subsequent two years. Staff is confident that the District will be able to maintain prudent operating reserves, and have the necessary cash in order to ensure that the District remains fiscally solvent.

# TAMALPAIS UNION HIGH SCHOOL DISTRICT

## 2023-24 Second Interim Budget

### Projected Financial Activity: All Funds

Description	General Fund (01)	Associated Student Body Fund (08)*	Adult Education Fund (11)	Cafeteria Food Services Fund (13)	Deferred Maintenance Fund (14)	Foundation Special Revenue Fund (19)	Capital Facilities Fund (25)	Capital Outlay Fund (40)	Bond Interest and Redemption Fund (51)	Total
<b>REVENUES</b>										
General Purpose Revenues:										
State Aid & EPA	1,655,507	-	-	-	-	-	-	-	-	1,655,507
Property Taxes & Misc. Local	81,950,184	-	-	-	357,000	-	-	-	-	82,307,184
Total General Purpose	83,605,691	-	-	-	357,000	-	-	-	-	83,962,691
Federal Revenues	1,395,427	-	226,743	392,680	-	-	-	-	-	2,014,850
Other State Revenues	7,660,501	-	928,880	1,150,000	-	-	-	-	-	9,739,381
Other Local Revenues	23,555,127	-	550,100	40,155	10,000	-	50,000	-	11,560,042	35,765,424
<b>TOTAL - REVENUES</b>	116,216,746	-	1,705,723	1,582,835	367,000	-	50,000	-	11,560,042	131,482,346
<b>EXPENDITURES</b>										
Certificated Salaries	43,923,475	-	663,635	-	-	-	-	-	-	44,587,110
Classified Salaries	15,609,326	-	561,032	777,530	-	-	-	432,989	-	17,380,877
Employee Benefits (All)	30,620,636	-	569,273	547,091	-	-	-	220,004	-	31,957,004
Books & Supplies	5,826,169	-	96,989	913,599	56,359	4,455	-	-	-	6,897,571
Other Operating Expenses (Services)	18,276,633	-	102,692	12,722	336,393	-	74,292	-	-	18,802,732
Capital Outlay	633,709	-	-	53,989	496,416	-	-	5,694,452	-	6,878,566
Other Outgo	2,633,362	-	-	-	-	-	-	-	11,731,332	14,364,694
Direct Support/Indirect Costs	(31,887)	-	19,857	12,030	-	-	-	-	-	-
<b>TOTAL - EXPENDITURES</b>	117,491,423	-	2,013,478	2,316,961	889,168	4,455	74,292	6,347,445	11,731,332	140,868,554
<b>EXCESS (DEFICIENCY)</b>	(1,274,677)	-	(307,755)	(734,126)	(522,168)	(4,455)	(24,292)	(6,347,445)	(171,290)	(9,386,208)
<b>OTHER SOURCES/USES</b>										
Transfers In	888,000	-	-	-	-	-	-	4,919,000	-	5,807,000
Transfers (Out)	(4,919,000)	-	-	-	-	-	-	(888,000)	-	(5,807,000)
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-
Contributions to Restricted Programs	-	-	-	-	-	-	-	-	-	-
<b>TOTAL - OTHER SOURCES/USES</b>	(4,031,000)	-	-	-	-	-	-	4,031,000	-	-
<b>FUND BALANCE INCREASE (DECREASE)</b>	(5,305,677)	-	(307,755)	(734,126)	(522,168)	(4,455)	(24,292)	(2,316,445)	(171,290)	(9,386,208)
<b>FUND BALANCE</b>										
Beginning Fund Balance	35,020,620	664,594	992,672	765,666	4,836,178	54,870	702,102	13,800,236	12,569,561	69,406,500
Ending Balance, June 30	29,714,943	664,594	684,917	31,540	4,314,010	50,415	677,810	11,483,791	12,398,271	60,020,292

\* Activity for the Associated Student Body Fund is not budgeted in the District's operating software since the activity is budgeted/accounted at each school site.

# TAMALPAIS UNION HIGH SCHOOL DISTRICT

## 2023-24 Second Interim Budget

### Projected Financial Activity: Operating Fund

Description	General Fund		
	Unrestricted	Restricted	Total
<b>REVENUES</b>			
General Purpose Revenues:			
State Aid & EPA	1,655,507	-	1,655,507
Property Taxes & Misc. Local	81,950,184	-	81,950,184
Total General Purpose	83,605,691	-	83,605,691
Federal Revenues	-	1,395,427	1,395,427
Other State Revenues	1,836,863	5,823,638	7,660,501
Other Local Revenues	18,714,956	4,840,171	23,555,127
<b>TOTAL - REVENUES</b>	<b>104,157,510</b>	<b>12,059,236</b>	<b>116,216,746</b>
<b>EXPENDITURES</b>			
Certificated Salaries	35,957,913	7,965,562	43,923,475
Classified Salaries	10,621,989	4,987,337	15,609,326
Employee Benefits (All)	20,300,177	10,320,459	30,620,636
Books & Supplies	2,079,215	3,746,954	5,826,169
Other Operating Expenses (Services)	8,316,703	9,959,930	18,276,633
Capital Outlay	257,692	376,017	633,709
Other Outgo	1,429,808	1,203,554	2,633,362
Direct Support/Indirect Costs	(55,816)	23,929	(31,887)
<b>TOTAL - EXPENDITURES</b>	<b>78,907,681</b>	<b>38,583,742</b>	<b>117,491,423</b>
<b>EXCESS (DEFICIENCY)</b>	<b>25,249,829</b>	<b>(26,524,506)</b>	<b>(1,274,677)</b>
<b>OTHER SOURCES/USES</b>			
Transfers In	888,000	-	888,000
Transfers (Out)	(4,919,000)		(4,919,000)
Net Other Sources (Uses)	-	-	-
Contributions (to Restricted Programs)	(22,355,942)	22,355,942	-
<b>TOTAL - OTHER SOURCES/USES</b>	<b>(26,386,942)</b>	<b>22,355,942</b>	<b>(4,031,000)</b>
<b>FUND BALANCE INCREASE (DECREASE)</b>	<b>(1,137,113)</b>	<b>(4,168,564)</b>	<b>(5,305,677)</b>
<b>FUND BALANCE</b>			
Beginning Fund Balance	23,809,609	11,211,011	35,020,620
Ending Balance, June 30	22,672,496	7,042,447	29,714,943

# TAMALPAIS UNION HIGH SCHOOL DISTRICT

## 2023-24 Second Interim Budget

### Comparison of the 2023-24 First Interim Budget to the 2023-24 Second Interim Budget

Description	2023-24 First Interim Budget			2023-24 Second Interim Budget			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted (A)	Combined
<b>REVENUES</b>									
General Purpose Revenue	83,363,726	-	83,363,726	83,605,691	-	83,605,691	241,965 (B)	-	241,965
Federal Revenue	-	1,395,427	1,395,427	-	1,395,427	1,395,427	-	-	-
State Revenue	1,836,863	5,254,465	7,091,328	1,836,863	5,823,638	7,660,501	-	569,173	569,173
Local Revenue	18,692,495	4,485,904	23,178,399	18,714,956	4,840,171	23,555,127	22,461 (C)	354,267 (A)	376,728
<b>Total Revenues</b>	<b>103,893,084</b>	<b>11,135,796</b>	<b>115,028,880</b>	<b>104,157,510</b>	<b>12,059,236</b>	<b>116,216,746</b>	<b>264,426</b>	<b>923,440</b>	<b>1,187,866</b>
<b>EXPENDITURES</b>									
Certificated Salaries	35,825,316	7,936,334	43,761,650	35,957,913	7,965,562	43,923,475	132,597 (D)	29,228 (A)	161,825
Classified Salaries	10,503,081	4,868,495	15,371,576	10,621,989	4,987,337	15,609,326	118,908 (E)	118,842 (A)	237,750
Benefits	20,228,073	10,299,238	30,527,311	20,300,177	10,320,459	30,620,636	72,104 (F)	21,221 (A)	93,325
Books and Supplies	2,122,439	3,953,582	6,076,021	2,079,215	3,746,954	5,826,169	(43,224) (G)	(206,628) (A)	(249,852)
Other Services & Oper.	7,567,129	9,541,257	17,108,386	8,316,703	9,959,930	18,276,633	749,574 (H)	418,673 (A)	1,168,247
Capital Outlay	279,045	223,675	502,720	257,692	376,017	633,709	(21,353)	152,342 (A)	130,989
Other Outgo 7xxx	1,429,808	1,383,299	2,813,107	1,429,808	1,203,554	2,633,362	-	(179,745) (A)	(179,745)
Transfer of Indirect 73xx	(55,816)	23,929	(31,887)	(55,816)	23,929	(31,887)	-	-	-
<b>Total Expenditures</b>	<b>77,899,075</b>	<b>38,229,809</b>	<b>116,128,884</b>	<b>78,907,681</b>	<b>38,583,742</b>	<b>117,491,423</b>	<b>1,008,606</b>	<b>353,933</b>	<b>1,362,539</b>
<b>Excess / (Deficiency)</b>	<b>25,994,009</b>	<b>(27,094,013)</b>	<b>(1,100,004)</b>	<b>25,249,829</b>	<b>(26,524,506)</b>	<b>(1,274,677)</b>	<b>(744,180)</b>	<b>569,507</b>	<b>(174,673)</b>
<b>OTHER SOURCES/USES</b>									
Transfers In	888,000	-	888,000	888,000	-	888,000	-	-	-
Transfers (Out)	(4,919,000)	-	(4,919,000)	(4,919,000)	-	(4,919,000)	-	-	-
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(22,356,276)	22,356,276	-	(22,355,942)	22,355,942	-	334	(334)	-
<b>Total Financing Sources/Uses</b>	<b>(26,387,276)</b>	<b>22,356,276</b>	<b>(4,031,000)</b>	<b>(26,386,942)</b>	<b>22,355,942</b>	<b>(4,031,000)</b>	<b>334</b>	<b>(334)</b>	<b>-</b>
<b>Net Increase (Decrease)</b>	<b>(393,267)</b>	<b>(4,737,737)</b>	<b>(5,131,004)</b>	<b>(1,137,113)</b>	<b>(4,168,564)</b>	<b>(5,305,677)</b>	<b>(743,846)</b>	<b>569,173</b>	<b>(174,673)</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	23,809,609	11,211,011	35,020,620	23,809,609	11,211,011	35,020,620	-	-	-
<b>Ending Balance</b>	<b>23,416,342</b>	<b>6,473,274</b>	<b>29,889,616</b>	<b>22,672,496</b>	<b>7,042,447</b>	<b>29,714,943</b>	<b>(743,846)</b>	<b>569,173</b>	<b>(174,673)</b>
Nonspendable	12,000	-	12,000	12,000	-	12,000	-	-	-
Restricted	-	6,473,274	6,473,274	-	7,042,447	7,042,447	-	569,173	569,173
Assigned	18,446,800	-	18,446,800	18,637,500	-	18,637,500	190,700	-	190,700
Unassigned - REU	3,631,500	-	3,631,500	3,672,400	-	3,672,400	40,900	-	40,900
Unassigned - Other	1,326,042	(0)	1,326,042	350,596	(0)	350,596	(975,446)	-	(975,446)
<b>Total - Fund Balance</b>	<b>23,416,342</b>	<b>6,473,274</b>	<b>29,889,616</b>	<b>22,672,496</b>	<b>7,042,447</b>	<b>29,714,943</b>	<b>(743,846)</b>	<b>569,173</b>	<b>(174,673)</b>

**Notes:**

- (A) Variances within the restricted portion of the General Fund are primarily due to activity relating to foundation funds, one-time categorical funds, and other funds carried over from 2022-23. Please note that the net decrease in restricted other outgo due to revised special education excess costs.
- (B) The increase in general purpose revenue is due to a net increase in property taxes.
- (C) The net increase in unrestricted local revenue is due to estimated increases in rental and surplus sales revenue.
- (D) The increase in unrestricted certificated salaries is primarily due to aligning costs to miscellaneous staffing adjustments.
- (E) The increase in unrestricted classified salaries is primarily due to aligning costs to miscellaneous staffing adjustments.
- (F) The net change in unrestricted benefits is primarily due to the salary changes noted above.
- (G) The net change in unrestricted supplies corresponds to increases into other services.
- (H) The increase in unrestricted supplies is primarily due to greater utility costs, professional development, and Board-related expenses.

**TAMALPAIS UNION HIGH SCHOOL DISTRICT**  
**2023-24 Second Interim Budget**  
**Multi-Year Financial Projection**

Description	2023-24 Second Interim Budget			2024-25 Projected Budget			2025-26 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>									
General Purpose Revenue (A)	83,605,691	-	83,605,691	86,298,766	-	86,298,766	89,493,084	-	89,493,084
Federal Revenue (B)	-	1,395,427	1,395,427	-	1,395,427	1,395,427	-	1,395,427	1,395,427
State Revenue (B)	1,836,863	5,823,638	7,660,501	1,836,863	5,562,772	7,399,635	1,836,863	5,562,772	7,399,635
Local Revenue (C)	18,714,956	4,840,171	23,555,127	19,240,776	3,813,013	23,053,789	19,782,370	3,813,013	23,595,383
<b>TOTAL REVENUES</b>	<b>104,157,510</b>	<b>12,059,236</b>	<b>116,216,746</b>	<b>107,376,405</b>	<b>10,771,212</b>	<b>118,147,617</b>	<b>111,112,317</b>	<b>10,771,212</b>	<b>121,883,529</b>
<b>EXPENDITURES</b>									
Certificated Salaries (D)	35,957,913	7,965,562	43,923,475	36,105,432	7,828,318	43,933,750	38,158,980	6,808,989	44,967,969
Classified Salaries (D)	10,621,989	4,987,337	15,609,326	11,235,940	4,919,255	16,155,195	11,624,704	5,086,930	16,711,634
Benefits (E)	20,300,177	10,320,459	30,620,636	20,994,954	10,522,723	31,517,677	22,267,737	10,469,562	32,737,299
Books and Supplies (F)	2,079,215	3,746,954	5,826,169	2,164,314	1,439,863	3,604,177	2,202,604	1,316,381	3,518,985
Other Services & Oper. Exp (G)	8,316,703	9,959,930	18,276,633	8,288,687	10,634,150	18,922,837	8,537,687	11,341,166	19,878,853
Capital Outlay (H)	257,692	376,017	633,709	257,692	152,342	410,034	257,692	152,342	410,034
Other Outgo (I)	1,429,808	1,203,554	2,633,362	789,318	1,341,554	2,130,872	799,355	1,493,554	2,292,909
Transfer of Indirect Costs	(55,816)	23,929	(31,887)	(55,816)	23,929	(31,887)	(55,816)	23,929	(31,887)
<b>TOTAL EXPENDITURES</b>	<b>78,907,681</b>	<b>38,583,742</b>	<b>117,491,423</b>	<b>79,780,521</b>	<b>36,862,134</b>	<b>116,642,655</b>	<b>83,792,943</b>	<b>36,692,853</b>	<b>120,485,796</b>
<b>EXCESS / (DEFICIENCY)</b>	<b>25,249,829</b>	<b>(26,524,506)</b>	<b>(1,274,677)</b>	<b>27,595,884</b>	<b>(26,090,922)</b>	<b>1,504,962</b>	<b>27,319,374</b>	<b>(25,921,641)</b>	<b>1,397,733</b>
<b>OTHER SOURCES/USES</b>									
Transfers In	888,000	-	888,000	-	-	-	-	-	-
Transfers Out (J)	(4,919,000)	-	(4,919,000)	(3,279,000)	-	(3,279,000)	(744,000)	-	(744,000)
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted (K)	(22,355,942)	22,355,942	-	(24,321,141)	24,321,141	-	(25,921,641)	25,921,641	-
<b>TOTAL OTHER SOURCES / USES</b>	<b>(26,386,942)</b>	<b>22,355,942</b>	<b>(4,031,000)</b>	<b>(27,600,141)</b>	<b>24,321,141</b>	<b>(3,279,000)</b>	<b>(26,665,641)</b>	<b>25,921,641</b>	<b>(744,000)</b>
<b>Net Increase (Decrease)</b>	<b>(1,137,113)</b>	<b>(4,168,564)</b>	<b>(5,305,677)</b>	<b>(4,257)</b>	<b>(1,769,781)</b>	<b>(1,774,038)</b>	<b>653,733</b>	<b>-</b>	<b>653,733</b>
<b>FUND BALANCE, RESERVES</b>									
Estimated Beginning Balance	23,809,609	11,211,011	35,020,620	22,672,496	7,042,447	29,714,943	22,668,239	5,272,666	27,940,905
<b>Estimated Ending Balance</b>	<b>22,672,496</b>	<b>7,042,447</b>	<b>29,714,943</b>	<b>22,668,239</b>	<b>5,272,666</b>	<b>27,940,905</b>	<b>23,321,972</b>	<b>5,272,666</b>	<b>28,594,638</b>
Nonspendable	12,000	-	12,000	12,000	-	12,000	12,000	-	12,000
Restricted	-	7,042,447	7,042,447	-	5,272,666	5,272,666	-	5,272,666	5,272,666
Assigned	18,637,500	-	18,637,500	18,289,100	-	18,289,100	18,472,200	-	18,472,200
Unassigned - REU @ 3%	3,672,400	-	3,672,400	3,597,700	-	3,597,700	3,636,900	-	3,636,900
Unassigned - Other	350,596	(0)	350,596	769,439	(0)	769,439	1,200,872	(0)	1,200,872
<b>Total - Est. Fund Balance</b>	<b>22,672,496</b>	<b>7,042,447</b>	<b>29,714,943</b>	<b>22,668,239</b>	<b>5,272,666</b>	<b>27,940,905</b>	<b>23,321,972</b>	<b>5,272,666</b>	<b>28,594,638</b>

<b>Fund Balance Reserve Percentage</b>	<b>18.51%</b>	<b>18.89%</b>	<b>19.23%</b>
(Combined Assigned & Unassigned)			

**Notes:**

- (A) The changes to general purpose revenues are primarily due to estimated increases in secured property tax revenue of 3.38% for 24-25 and 3.88% for 25-26.
- (B) State and federal revenue are estimated to remain constant.
- (C) Unrestricted local revenue is projected to increase due to parcel tax growth of 3% each year. Restricted local revenue is estimated to remain constant.
- (D) Net certificated salary changes include step & column increases of approximately 4.21% for 24-25 and 1.37% for 25-26; decreases from the net reduction of teaching staff over the subsequent two years due to declining enrollment and the elimination of summer school 2023. Net classified salary changes are due to step increases of approximately 5.78% for 24-25 and 3.46% for 25-26 and the removal of summer school 2023. For 24-25, there are decreases in restricted salary costs from the complete spend down of Educator Effectiveness funds; in addition, there are also decreases in restricted salary costs from the one-time Learning Recovery Emergency Block Grant funding with corresponding increases in unrestricted salary costs.
- (E) Benefits are adjusted accordingly based on the salary changes noted above, as well as to account for expected increased pension costs.  
 \* The STRS rate is estimated to remain constant.  
 \* Based on the latest estimates, PERS is projected to increase by 1.0914 percentage points in 24-25, and by 0.642 percentage points in 25-26.  
 Health and welfare benefits are estimated to increase by approximately 5% each year.
- (F) Decreases in restricted supplies are due to the spend down of one-time Arts, Music, Instructional Materials funding and also from one-time Learning Recovery Emergency Block Grant with corresponding increases in unrestricted supplies.
- (G) The change in unrestricted services is due to projected increases in utilities of 4% each year and budgeting for election costs every other year.  
 The change to restricted services is due to expected increases in special education of 10% each year.
- (H) Capital outlay is estimated to remain constant.
- (I) Unrestricted other outgo increases are due to solar lease. Restricted other outgo is projected to increase due to expected rises in special education costs of 10% each year.
- (J) Transfers-out are estimated to vary primarily due to fluctuations in the Capital Outlay Fund based on facility needs.
- (K) The increase of contributions to restricted programs is due to projected salary step and benefit increases relating to the restricted portion of the general fund; and increased special education costs noted above.



# TAMALPAIS UNION HIGH SCHOOL DISTRICT

## 2023-24 Second Interim Budget

### Reconciliation of MYP Change in Unrestricted Fund Balance

Description	2024-25	2025-26
<b>PRIOR YEAR SURPLUS (DEFICIT) SPENDING</b>	(\$1,137,113)	(\$4,257)
<b>REVENUE/SOURCE ADDITIONS (REDUCTIONS)</b>		
Projected net general purpose (primarily property taxes) increases	2,693,075	3,194,318
Estimated parcel tax increases	525,820	541,594
Removal of Capital Fund transfer in	(888,000)	
<b>TOTAL - REVENUE / SOURCES CHANGE</b>	<u>2,330,895</u>	<u>3,735,912</u>
<b>EXPENDITURE/USE REDUCTIONS (ADDITIONS)</b>		
Certificated & classified step costs and fringe benefits	(3,556,624)	(1,547,958)
Projected teacher staffing changes	2,237,880	(312,857)
Projected health & welfare benefit increases	(538,000)	(565,000)
Projected increases in utilities	(105,000)	(109,000)
Estimated STRS/PERS pension rate changes	(176,318)	(107,289)
Removal of temporary 1.0 FTE Admin THS	172,107	
Addition 1.0 FTE Director, Technology	(173,737)	
Addition 1.0 FTE Director, Human Resources	(236,313)	
Removal of Fall Equity Services	185,000	
Removal of Public Agency Retirement Services	648,283	
Absorb Educator Effectiveness Activity due to loss of one-time funds	(195,441)	
Absorb Learning Recovery Activity due to loss of one-time funds	(277,083)	
Absorb Arts, Music, Instruct Mats Activity due to loss of one-time funds		(1,769,781)
Scheduled solar lease increase	(7,793)	(10,037)
Board election and parcel tax measure cost variance	140,000	(140,000)
Projected increase in special education services	(955,000)	(1,051,000)
One-time Capital Fund Transfer (Fund 40)	1,640,000	2,535,000
<b>TOTAL - EXPENDITURE / USES CHANGE</b>	<u>(1,198,039)</u>	<u>(3,077,922)</u>
<b>CURRENT YEAR SURPLUS (DEFICIT) SPENDING</b>	<u>(\$4,257)</u>	<u>\$653,733</u>

**TAMALPAIS UNION HIGH SCHOOL DISTRICT**  
**2023-24 Second Interim Budget**  
**Multi-Year Fund Balance Component Summary**

Description	2023-24 Second Interim Budget			2024-25 Projected Budget			2025-26 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>NONSPENDABLE</b>									
Revolving Cash	12,000		12,000	12,000		12,000	12,000		12,000
Other			-	-		-	-		-
<b>TOTAL - NONSPENDABLE</b>	<b>12,000</b>	<b>-</b>	<b>12,000</b>	<b>12,000</b>	<b>-</b>	<b>12,000</b>	<b>12,000</b>	<b>-</b>	<b>12,000</b>
<b>RESTRICTED</b>									
Title II, Part A		-	-		-	-		-	-
Title III		-	-		-	-		-	-
Restricted Lottery		1,602,849	1,602,849		1,602,849	1,602,849		1,602,849	1,602,849
Arts and Music (Prop 28)		569,173	569,173		569,173	569,173		569,173	569,173
Arts, Music, Instruct Materials		1,769,781	1,769,781						
Restricted Maintenance		3,100,627	3,100,627		3,100,627	3,100,627		3,100,627	3,100,627
Other Local		17	17		17	17		17	17
<b>TOTAL - RESTRICTED</b>	<b>-</b>	<b>7,042,447</b>	<b>7,042,447</b>	<b>-</b>	<b>5,272,666</b>	<b>5,272,666</b>	<b>-</b>	<b>5,272,666</b>	<b>5,272,666</b>
<b>ASSIGNED</b>									
	-		-			-			-
Textbook Adoptions (NGSS)	-		-	-		-	-		-
Special Education Reserve	750,000		750,000	750,000		750,000	750,000		750,000
Property Tax Uncertainty	750,000		750,000	750,000		750,000	750,000		750,000
Additional 17% Reserve less REU (per Board Policy)	17,137,500		17,137,500	16,789,100		16,789,100	16,972,200		16,972,200
<b>TOTAL - ASSIGNED</b>	<b>18,637,500</b>	<b>-</b>	<b>18,637,500</b>	<b>18,289,100</b>	<b>-</b>	<b>18,289,100</b>	<b>18,472,200</b>	<b>-</b>	<b>18,472,200</b>
<b>UNASSIGNED</b>									
Economic Uncertainty (REU-3%)	3,672,400		3,672,400	3,597,700		3,597,700	3,636,900		3,636,900
Amount Above (Below) REU	350,596		350,596	769,439		769,439	1,200,872		1,200,872
<b>TOTAL - UNASSIGNED</b>	<b>4,022,996</b>	<b>-</b>	<b>4,022,996</b>	<b>4,367,139</b>	<b>-</b>	<b>4,367,139</b>	<b>4,837,772</b>	<b>-</b>	<b>4,837,772</b>
<b>TOTAL - FUND BALANCE</b>	<b>22,672,496</b>	<b>7,042,447</b>	<b>29,714,943</b>	<b>22,668,239</b>	<b>5,272,666</b>	<b>27,940,905</b>	<b>23,321,972</b>	<b>5,272,666</b>	<b>28,594,638</b>

G = General Ledger Data; S = Supplemental Data

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

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	83,364,908.00	83,363,726.00	46,960,110.40	83,605,691.00	241,965.00	0.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,097,500.00	1,836,863.00	1,086,848.88	1,836,863.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,110,323.00	18,692,495.00	10,214,035.77	18,714,956.00	22,461.00	0.1%
5) TOTAL, REVENUES			102,572,731.00	103,893,084.00	58,260,995.05	104,157,510.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	35,734,905.00	35,825,316.00	19,147,127.32	35,957,913.00	(132,597.00)	-0.4%
2) Classified Salaries		2000-2999	10,266,614.00	10,503,081.00	5,591,983.93	10,621,989.00	(118,908.00)	-1.1%
3) Employee Benefits		3000-3999	20,442,566.00	20,228,073.00	10,513,117.70	20,300,177.00	(72,104.00)	-0.4%
4) Books and Supplies		4000-4999	2,084,690.00	2,122,439.00	1,011,754.72	2,079,215.00	43,224.00	2.0%
5) Services and Other Operating Expenditures		5000-5999	6,953,129.00	7,567,129.00	4,843,900.52	8,316,703.00	(749,574.00)	-9.9%
6) Capital Outlay		6000-6999	212,727.00	279,045.00	158,932.02	257,692.00	21,353.00	7.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,429,808.00	1,429,808.00	445,301.00	1,429,808.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(54,933.00)	(55,816.00)	(4,142.68)	(55,816.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			77,069,506.00	77,899,075.00	41,707,974.53	78,907,681.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			25,503,225.00	25,994,009.00	16,553,020.52	25,249,829.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	888,000.00	888,000.00	0.00	888,000.00	0.00	0.0%
b) Transfers Out		7600-7629	4,280,000.00	4,919,000.00	0.00	4,919,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(22,626,815.00)	(22,356,276.00)	0.00	(22,355,942.00)	334.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,018,815.00)	(26,387,276.00)	0.00	(26,386,942.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(515,590.00)	(393,267.00)	16,553,020.52	(1,137,113.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,697,162.33	23,809,609.28		23,809,609.28	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,697,162.33	23,809,609.28		23,809,609.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,697,162.33	23,809,609.28		23,809,609.28		
2) Ending Balance, June 30 (E + F1e)			22,181,572.33	23,416,342.28		22,672,496.28		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		12,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		18,637,500.00		
Special Education Reserve	0000	9780				750,000.00		
Property Tax Uncertainty	0000	9780				750,000.00		
Additional Reserve (14%)	0000	9780				11,775,000.00		
Additional Reserve (14%)	1100	9780				5,362,500.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		3,672,400.00		
Unassigned/Unappropriated Amount		9790	22,181,572.33	23,416,342.28		350,596.28		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	704,071.00	704,071.00	387,236.00	704,071.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	952,618.00	951,436.00	488,753.00	951,436.00	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	279,290.00	279,290.00	139,809.93	276,557.00	(2,733.00)	-1.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	80,209,749.00	80,209,749.00	44,321,777.74	80,402,447.00	192,698.00	0.2%
Unsecured Roll Taxes		8042	1,455,841.00	1,455,841.00	1,497,102.57	1,490,830.00	34,989.00	2.4%
Prior Years' Taxes		8043	74,959.00	74,959.00	87,488.69	74,959.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	45,380.00	45,380.00	37,942.47	62,391.00	17,011.00	37.5%
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			83,721,908.00	83,720,726.00	46,960,110.40	83,962,691.00	241,965.00	0.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(357,000.00)	(357,000.00)	0.00	(357,000.00)	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, LCFF SOURCES			83,364,908.00	83,363,726.00	46,960,110.40	83,605,691.00	241,965.00	0.3%
<b>FEDERAL REVENUE</b>								
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						
	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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	327,500.00	327,500.00	326,398.00	327,500.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	770,000.00	823,300.00	377,248.88	823,300.00	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	0.00	686,063.00	383,202.00	686,063.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,097,500.00	1,836,863.00	1,086,848.88	1,836,863.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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	17,527,323.00	17,527,323.00	9,588,110.48	17,527,323.00	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	428,000.00	609,100.00	235,590.00	625,316.00	16,216.00	2.7%
Interest		8660	150,000.00	400,000.00	417,557.50	400,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(294,768.79)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	0.00	151,072.00	237,499.58	157,317.00	6,245.00	4.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	5,000.00	5,000.00	30,047.00	5,000.00	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			18,110,323.00	18,692,495.00	10,214,035.77	18,714,956.00	22,461.00	0.1%
TOTAL, REVENUES			102,572,731.00	103,893,084.00	58,260,995.05	104,157,510.00	264,426.00	0.3%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	28,565,282.00	28,512,623.00	15,135,636.04	28,496,860.00	15,763.00	0.1%
Certificated Pupil Support Salaries		1200	2,678,294.00	2,663,961.00	1,453,094.69	2,667,487.00	(3,526.00)	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	3,633,170.00	3,746,673.00	2,166,676.64	3,812,600.00	(65,927.00)	-1.8%
Other Certificated Salaries		1900	858,159.00	902,059.00	391,719.95	980,966.00	(78,907.00)	-8.7%
TOTAL, CERTIFICATED SALARIES			35,734,905.00	35,825,316.00	19,147,127.32	35,957,913.00	(132,597.00)	-0.4%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	237,323.00	238,375.00	123,365.49	238,375.00	0.00	0.0%
Classified Support Salaries		2200	2,468,135.00	2,488,482.00	1,418,551.57	2,521,085.00	(32,603.00)	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	1,323,422.00	1,325,222.00	777,035.12	1,392,632.00	(67,410.00)	-5.1%
Clerical, Technical and Office Salaries		2400	4,957,420.00	4,943,337.00	2,600,111.59	4,950,777.00	(7,440.00)	-0.2%
Other Classified Salaries		2900	1,280,314.00	1,507,665.00	672,920.16	1,519,120.00	(11,455.00)	-0.8%
TOTAL, CLASSIFIED SALARIES			10,266,614.00	10,503,081.00	5,591,983.93	10,621,989.00	(118,908.00)	-1.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	6,863,452.00	6,908,434.00	3,653,778.63	6,910,752.00	(2,318.00)	0.0%
PERS		3201-3202	3,133,365.00	2,921,360.00	1,539,961.98	2,954,569.00	(33,209.00)	-1.1%
OASDI/Medicare/Alternative		3301-3302	1,290,472.00	1,318,395.00	696,151.02	1,330,816.00	(12,421.00)	-0.9%
Health and Welfare Benefits		3401-3402	8,040,226.00	8,114,853.00	4,125,043.82	8,136,115.00	(21,262.00)	-0.3%
Unemployment Insurance		3501-3502	23,156.00	23,348.00	9,418.16	23,486.00	(138.00)	-0.6%
Workers' Compensation		3601-3602	497,145.00	500,672.00	266,758.04	503,428.00	(2,756.00)	-0.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	561,000.00	407,261.00	203,658.00	407,261.00	0.00	0.0%
Other Employee Benefits		3901-3902	33,750.00	33,750.00	18,348.05	33,750.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			20,442,566.00	20,228,073.00	10,513,117.70	20,300,177.00	(72,104.00)	-0.4%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	320,750.00	320,750.00	9,253.43	315,965.00	4,785.00	1.5%
Books and Other Reference Materials		4200	38,393.00	40,564.00	8,717.27	41,903.00	(1,339.00)	-3.3%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	1,356,295.00	1,414,371.00	732,358.48	1,388,457.00	25,914.00	1.8%
Noncapitalized Equipment		4400	369,252.00	346,754.00	261,425.54	332,890.00	13,864.00	4.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,084,690.00	2,122,439.00	1,011,754.72	2,079,215.00	43,224.00	2.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	100,000.00	75,000.00	39,482.34	75,000.00	0.00	0.0%
Travel and Conferences		5200	124,632.00	129,776.00	55,860.08	133,307.00	(3,531.00)	-2.7%
Dues and Memberships		5300	53,162.00	51,229.00	37,273.05	52,013.00	(784.00)	-1.5%
Insurance		5400-5450	787,983.00	792,899.00	787,428.45	793,079.00	(180.00)	0.0%
Operations and Housekeeping Services		5500	1,830,746.00	2,242,746.00	1,373,512.63	2,617,967.00	(375,221.00)	-16.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	201,424.00	277,522.00	111,514.65	266,326.00	11,196.00	4.0%
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	3,695,615.00	3,837,477.00	2,367,341.02	4,218,551.00	(381,074.00)	-9.9%
Communications		5900	159,567.00	160,480.00	71,488.30	160,460.00	20.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,953,129.00	7,567,129.00	4,843,900.52	8,316,703.00	(749,574.00)	-9.9%
<b>CAPITAL OUTLAY</b>								
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	5,000.00	18,000.00	11,846.67	18,000.00	0.00	0.0%
Equipment Replacement		6500	207,727.00	261,045.00	147,085.35	239,692.00	21,353.00	8.2%
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			212,727.00	279,045.00	158,932.02	257,692.00	21,353.00	7.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	210,000.00	210,000.00	274,439.00	210,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	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	26,000.00	26,000.00	24,574.00	26,000.00	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	68,577.00	68,577.00	10,850.61	68,577.00	0.00	0.0%
Other Debt Service - Principal		7439	1,125,231.00	1,125,231.00	135,437.39	1,125,231.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,429,808.00	1,429,808.00	445,301.00	1,429,808.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(23,073.00)	(23,929.00)	(4,142.68)	(23,929.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(31,860.00)	(31,887.00)	0.00	(31,887.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(54,933.00)	(55,816.00)	(4,142.68)	(55,816.00)	0.00	0.0%
TOTAL, EXPENDITURES			77,069,506.00	77,899,075.00	41,707,974.53	78,907,681.00	(1,008,606.00)	-1.3%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	888,000.00	888,000.00	0.00	888,000.00	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			888,000.00	888,000.00	0.00	888,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	4,280,000.00	4,919,000.00	0.00	4,919,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,280,000.00	4,919,000.00	0.00	4,919,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(22,626,815.00)	(22,356,276.00)	0.00	(22,355,942.00)	334.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(22,626,815.00)	(22,356,276.00)	0.00	(22,355,942.00)	334.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(26,018,815.00)	(26,387,276.00)	0.00	(26,386,942.00)	334.00	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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,185,857.00	1,395,427.00	135,314.79	1,395,427.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,996,583.00	5,254,465.00	652,634.44	5,823,638.00	569,173.00	10.8%
4) Other Local Revenue		8600-8799	3,458,746.00	4,485,904.00	960,690.60	4,840,171.00	354,267.00	7.9%
5) TOTAL, REVENUES			9,641,186.00	11,135,796.00	1,748,639.83	12,059,236.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	7,079,962.00	7,936,334.00	4,304,113.31	7,965,562.00	(29,228.00)	-0.4%
2) Classified Salaries		2000-2999	4,655,180.00	4,868,495.00	2,621,450.65	4,987,337.00	(118,842.00)	-2.4%
3) Employee Benefits		3000-3999	10,071,810.00	10,299,238.00	3,200,997.04	10,320,459.00	(21,221.00)	-0.2%
4) Books and Supplies		4000-4999	1,103,088.00	3,953,582.00	592,146.86	3,746,954.00	206,628.00	5.2%
5) Services and Other Operating Expenditures		5000-5999	8,887,239.00	9,541,257.00	3,917,912.74	9,959,930.00	(418,673.00)	-4.4%
6) Capital Outlay		6000-6999	4,000.00	223,675.00	254,362.51	376,017.00	(152,342.00)	-68.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,383,299.00	1,383,299.00	0.00	1,203,554.00	179,745.00	13.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	23,073.00	23,929.00	4,142.68	23,929.00	0.00	0.0%
9) TOTAL, EXPENDITURES			33,207,651.00	38,229,809.00	14,895,125.79	38,583,742.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(23,566,465.00)	(27,094,013.00)	(13,146,485.96)	(26,524,506.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	22,626,815.00	22,356,276.00	0.00	22,355,942.00	(334.00)	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			22,626,815.00	22,356,276.00	0.00	22,355,942.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(939,650.00)	(4,737,737.00)	(13,146,485.96)	(4,168,564.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,495,787.45	11,211,010.87		11,211,010.87	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,495,787.45	11,211,010.87		11,211,010.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,495,787.45	11,211,010.87		11,211,010.87		
2) Ending Balance, June 30 (E + F1e)			3,556,137.45	6,473,273.87		7,042,446.87		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	3,556,137.45	6,473,273.87		7,042,446.87		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	932,010.00	932,010.00	0.00	932,010.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	62,975.00	62,975.00	(1.00)	62,975.00	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	119,016.00	159,601.00	94,320.44	159,601.00	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	61,856.00	116,477.00	22,387.33	116,477.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	5,042.00	0.00	5,042.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	26,949.00	16,107.69	26,949.00	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	10,000.00	92,373.00	2,500.33	92,373.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,185,857.00	1,395,427.00	135,314.79	1,395,427.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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	90,945.00	90,945.60	90,945.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	303,000.00	334,900.00	55,810.84	334,900.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	(.01)	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	61,853.00	61,853.00	0.00	61,853.00	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	4,631,730.00	4,766,767.00	505,878.01	5,335,940.00	569,173.00	11.9%
TOTAL, OTHER STATE REVENUE			4,996,583.00	5,254,465.00	652,634.44	5,823,638.00	569,173.00	10.8%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	272,570.00	1,299,728.00	824,320.14	1,653,995.00	354,267.00	27.3%
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,186,176.00	3,186,176.00	136,370.46	3,186,176.00	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			3,458,746.00	4,485,904.00	960,690.60	4,840,171.00	354,267.00	7.9%
TOTAL, REVENUES			9,641,186.00	11,135,796.00	1,748,639.83	12,059,236.00	923,440.00	8.3%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	4,843,006.00	5,641,588.00	2,944,853.67	5,638,102.00	3,486.00	0.1%
Certificated Pupil Support Salaries		1200	1,586,407.00	1,615,335.00	995,215.16	1,645,335.00	(30,000.00)	-1.9%
Certificated Supervisors' and Administrators' Salaries		1300	206,306.00	217,224.00	105,697.51	217,224.00	0.00	0.0%
Other Certificated Salaries		1900	444,243.00	462,187.00	258,346.97	464,901.00	(2,714.00)	-0.6%
TOTAL, CERTIFICATED SALARIES			7,079,962.00	7,936,334.00	4,304,113.31	7,965,562.00	(29,228.00)	-0.4%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,095,633.00	2,972,137.00	1,510,789.87	2,987,080.00	(14,943.00)	-0.5%
Classified Support Salaries		2200	913,131.00	887,441.00	505,035.99	890,636.00	(3,195.00)	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	201,393.00	201,393.00	117,454.25	201,393.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	309,423.00	325,972.00	189,592.05	325,972.00	0.00	0.0%
Other Classified Salaries		2900	135,600.00	481,552.00	298,578.49	582,256.00	(100,704.00)	-20.9%
TOTAL, CLASSIFIED SALARIES			4,655,180.00	4,868,495.00	2,621,450.65	4,987,337.00	(118,842.00)	-2.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	5,349,490.00	5,489,340.00	789,729.40	5,495,321.00	(5,981.00)	-0.1%
PERS		3201-3202	1,433,334.00	1,392,042.00	695,347.61	1,397,420.00	(5,378.00)	-0.4%
OASDI/Medicare/Alternative		3301-3302	466,237.00	505,973.00	269,567.81	515,712.00	(9,739.00)	-1.9%
Health and Welfare Benefits		3401-3402	2,673,447.00	2,620,406.00	1,298,936.31	2,618,747.00	1,659.00	0.1%
Unemployment Insurance		3501-3502	5,915.00	6,480.00	2,993.23	6,587.00	(107.00)	-1.7%
Workers' Compensation		3601-3602	126,887.00	138,252.00	74,705.77	139,927.00	(1,675.00)	-1.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	130,245.00	65,124.00	130,245.00	0.00	0.0%
Other Employee Benefits		3901-3902	16,500.00	16,500.00	4,592.91	16,500.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,071,810.00	10,299,238.00	3,200,997.04	10,320,459.00	(21,221.00)	-0.2%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	206,503.00	203,001.00	42,863.72	200,801.00	2,200.00	1.1%
Books and Other Reference Materials		4200	150.00	12,466.00	9,395.67	15,225.00	(2,759.00)	-22.1%
Materials and Supplies		4300	861,435.00	3,526,043.00	463,219.76	3,271,879.00	254,164.00	7.2%
Noncapitalized Equipment		4400	35,000.00	121,127.00	76,667.71	168,104.00	(46,977.00)	-38.8%
Food		4700	0.00	90,945.00	0.00	90,945.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,103,088.00	3,953,582.00	592,146.86	3,746,954.00	206,628.00	5.2%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	853,826.00	4,042,823.00	1,096,337.37	3,932,823.00	110,000.00	2.7%
Travel and Conferences		5200	28,195.00	157,226.00	79,327.64	171,310.00	(14,084.00)	-9.0%
Dues and Memberships		5300	2,400.00	2,400.00	894.00	2,400.00	0.00	0.0%
Insurance		5400-5450	0.00	750.00	353.20	1,100.00	(350.00)	-46.7%
Operations and Housekeeping Services		5500	26,000.00	26,000.00	15,299.11	26,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	410,075.00	518,239.00	343,263.62	633,200.00	(114,961.00)	-22.2%
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	7,566,528.00	4,793,596.00	2,382,414.96	5,192,874.00	(399,278.00)	-8.3%
Communications		5900	215.00	223.00	22.84	223.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,887,239.00	9,541,257.00	3,917,912.74	9,959,930.00	(418,673.00)	-4.4%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	49,856.00	44,731.00	79,906.00	(30,050.00)	-60.3%
Buildings and Improvements of Buildings		6200	0.00	0.00	60,840.56	81,800.00	(81,800.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	134,215.00	133,790.95	174,707.00	(40,492.00)	-30.2%
Equipment Replacement		6500	4,000.00	39,604.00	15,000.00	39,604.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,000.00	223,675.00	254,362.51	376,017.00	(152,342.00)	-68.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	1,383,299.00	1,383,299.00	0.00	1,203,554.00	179,745.00	13.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,383,299.00	1,383,299.00	0.00	1,203,554.00	179,745.00	13.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	23,073.00	23,929.00	4,142.68	23,929.00	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			23,073.00	23,929.00	4,142.68	23,929.00	0.00	0.0%
TOTAL, EXPENDITURES			33,207,651.00	38,229,809.00	14,895,125.79	38,583,742.00	(353,933.00)	-0.9%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	22,626,815.00	22,356,276.00	0.00	22,355,942.00	(334.00)	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			22,626,815.00	22,356,276.00	0.00	22,355,942.00	(334.00)	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			22,626,815.00	22,356,276.00	0.00	22,355,942.00	334.00	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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	83,364,908.00	83,363,726.00	46,960,110.40	83,605,691.00	241,965.00	0.3%
2) Federal Revenue		8100-8299	1,185,857.00	1,395,427.00	135,314.79	1,395,427.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,094,083.00	7,091,328.00	1,739,483.32	7,660,501.00	569,173.00	8.0%
4) Other Local Revenue		8600-8799	21,569,069.00	23,178,399.00	11,174,726.37	23,555,127.00	376,728.00	1.6%
5) TOTAL, REVENUES			112,213,917.00	115,028,880.00	60,009,634.88	116,216,746.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	42,814,867.00	43,761,650.00	23,451,240.63	43,923,475.00	(161,825.00)	-0.4%
2) Classified Salaries		2000-2999	14,921,794.00	15,371,576.00	8,213,434.58	15,609,326.00	(237,750.00)	-1.5%
3) Employee Benefits		3000-3999	30,514,376.00	30,527,311.00	13,714,114.74	30,620,636.00	(93,325.00)	-0.3%
4) Books and Supplies		4000-4999	3,187,778.00	6,076,021.00	1,603,901.58	5,826,169.00	249,852.00	4.1%
5) Services and Other Operating Expenditures		5000-5999	15,840,368.00	17,108,386.00	8,761,813.26	18,276,633.00	(1,168,247.00)	-6.8%
6) Capital Outlay		6000-6999	216,727.00	502,720.00	413,294.53	633,709.00	(130,989.00)	-26.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,813,107.00	2,813,107.00	445,301.00	2,633,362.00	179,745.00	6.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(31,860.00)	(31,887.00)	0.00	(31,887.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			110,277,157.00	116,128,884.00	56,603,100.32	117,491,423.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,936,760.00	(1,100,004.00)	3,406,534.56	(1,274,677.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	888,000.00	888,000.00	0.00	888,000.00	0.00	0.0%
b) Transfers Out		7600-7629	4,280,000.00	4,919,000.00	0.00	4,919,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,392,000.00)	(4,031,000.00)	0.00	(4,031,000.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,455,240.00)	(5,131,004.00)	3,406,534.56	(5,305,677.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,192,949.78	35,020,620.15		35,020,620.15	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,192,949.78	35,020,620.15		35,020,620.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,192,949.78	35,020,620.15		35,020,620.15		
2) Ending Balance, June 30 (E + F1e)			25,737,709.78	29,889,616.15		29,714,943.15		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		12,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	3,556,137.45	6,473,273.87		7,042,446.87		
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		18,637,500.00		
Special Education Reserve	0000	9780				750,000.00		
Property Tax Uncertainty	0000	9780				750,000.00		
Additional Reserve (14%)	0000	9780				11,775,000.00		
Additional Reserve (14%)	1100	9780				5,362,500.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		3,672,400.00		
Unassigned/Unappropriated Amount		9790	22,181,572.33	23,416,342.28		350,596.28		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	704,071.00	704,071.00	387,236.00	704,071.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	952,618.00	951,436.00	488,753.00	951,436.00	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	279,290.00	279,290.00	139,809.93	276,557.00	(2,733.00)	-1.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	80,209,749.00	80,209,749.00	44,321,777.74	80,402,447.00	192,698.00	0.2%
Unsecured Roll Taxes		8042	1,455,841.00	1,455,841.00	1,497,102.57	1,490,830.00	34,989.00	2.4%
Prior Years' Taxes		8043	74,959.00	74,959.00	87,488.69	74,959.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	45,380.00	45,380.00	37,942.47	62,391.00	17,011.00	37.5%
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			83,721,908.00	83,720,726.00	46,960,110.40	83,962,691.00	241,965.00	0.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(357,000.00)	(357,000.00)	0.00	(357,000.00)	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%

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)
TOTAL, LCFF SOURCES			83,364,908.00	83,363,726.00	46,960,110.40	83,605,691.00	241,965.00	0.3%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	932,010.00	932,010.00	0.00	932,010.00	0.00	0.0%
Special Education Discretionary Grants		8182	62,975.00	62,975.00	(1.00)	62,975.00	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	119,016.00	159,601.00	94,320.44	159,601.00	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	61,856.00	116,477.00	22,387.33	116,477.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	5,042.00	0.00	5,042.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	26,949.00	16,107.69	26,949.00	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	10,000.00	92,373.00	2,500.33	92,373.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,185,857.00	1,395,427.00	135,314.79	1,395,427.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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	90,945.00	90,945.60	90,945.00	0.00	0.0%
Mandated Costs Reimbursements		8550	327,500.00	327,500.00	326,398.00	327,500.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,073,000.00	1,158,200.00	433,059.72	1,158,200.00	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  
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)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	(.01)	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	61,853.00	61,853.00	0.00	61,853.00	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	4,631,730.00	5,452,830.00	889,080.01	6,022,003.00	569,173.00	10.4%
TOTAL, OTHER STATE REVENUE			6,094,083.00	7,091,328.00	1,739,483.32	7,660,501.00	569,173.00	8.0%
<b>OTHER LOCAL REVENUE</b>								
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	17,527,323.00	17,527,323.00	9,588,110.48	17,527,323.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	428,000.00	609,100.00	235,590.00	625,316.00	16,216.00	2.7%
Interest		8660	150,000.00	400,000.00	417,557.50	400,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(294,768.79)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	272,570.00	1,450,800.00	1,061,819.72	1,811,312.00	360,512.00	24.8%

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)
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	5,000.00	5,000.00	30,047.00	5,000.00	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	3,186,176.00	3,186,176.00	136,370.46	3,186,176.00	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			21,569,069.00	23,178,399.00	11,174,726.37	23,555,127.00	376,728.00	1.6%
TOTAL, REVENUES			112,213,917.00	115,028,880.00	60,009,634.88	116,216,746.00	1,187,866.00	1.0%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	33,408,288.00	34,154,211.00	18,080,489.71	34,134,962.00	19,249.00	0.1%
Certificated Pupil Support Salaries		1200	4,264,701.00	4,279,296.00	2,448,309.85	4,312,822.00	(33,526.00)	-0.8%
Certificated Supervisors' and Administrators' Salaries		1300	3,839,476.00	3,963,897.00	2,272,374.15	4,029,824.00	(65,927.00)	-1.7%
Other Certificated Salaries		1900	1,302,402.00	1,364,246.00	650,066.92	1,445,867.00	(81,621.00)	-6.0%
TOTAL, CERTIFICATED SALARIES			42,814,867.00	43,761,650.00	23,451,240.63	43,923,475.00	(161,825.00)	-0.4%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,332,956.00	3,210,512.00	1,634,155.36	3,225,455.00	(14,943.00)	-0.5%
Classified Support Salaries		2200	3,381,266.00	3,375,923.00	1,923,587.56	3,411,721.00	(35,798.00)	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	1,524,815.00	1,526,615.00	894,489.37	1,594,025.00	(67,410.00)	-4.4%
Clerical, Technical and Office Salaries		2400	5,266,843.00	5,269,309.00	2,789,703.64	5,276,749.00	(7,440.00)	-0.1%
Other Classified Salaries		2900	1,415,914.00	1,989,217.00	971,498.65	2,101,376.00	(112,159.00)	-5.6%
TOTAL, CLASSIFIED SALARIES			14,921,794.00	15,371,576.00	8,213,434.58	15,609,326.00	(237,750.00)	-1.5%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	12,212,942.00	12,397,774.00	4,443,508.03	12,406,073.00	(8,299.00)	-0.1%
PERS		3201-3202	4,566,699.00	4,313,402.00	2,235,309.59	4,351,989.00	(38,587.00)	-0.9%
OASDI/Medicare/Alternative		3301-3302	1,756,709.00	1,824,368.00	965,718.83	1,846,528.00	(22,160.00)	-1.2%
Health and Welfare Benefits		3401-3402	10,713,673.00	10,735,259.00	5,423,980.13	10,754,862.00	(19,603.00)	-0.2%
Unemployment Insurance		3501-3502	29,071.00	29,828.00	12,411.39	30,073.00	(245.00)	-0.8%
Workers' Compensation		3601-3602	624,032.00	638,924.00	341,463.81	643,355.00	(4,431.00)	-0.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	561,000.00	537,506.00	268,782.00	537,506.00	0.00	0.0%
Other Employee Benefits		3901-3902	50,250.00	50,250.00	22,940.96	50,250.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			30,514,376.00	30,527,311.00	13,714,114.74	30,620,636.00	(93,325.00)	-0.3%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	527,253.00	523,751.00	52,117.15	516,766.00	6,985.00	1.3%
Books and Other Reference Materials		4200	38,543.00	53,030.00	18,112.94	57,128.00	(4,098.00)	-7.7%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	2,217,730.00	4,940,414.00	1,195,578.24	4,660,336.00	280,078.00	5.7%
Noncapitalized Equipment		4400	404,252.00	467,881.00	338,093.25	500,994.00	(33,113.00)	-7.1%
Food		4700	0.00	90,945.00	0.00	90,945.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,187,778.00	6,076,021.00	1,603,901.58	5,826,169.00	249,852.00	4.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	953,826.00	4,117,823.00	1,135,819.71	4,007,823.00	110,000.00	2.7%
Travel and Conferences		5200	152,827.00	287,002.00	135,187.72	304,617.00	(17,615.00)	-6.1%
Dues and Memberships		5300	55,562.00	53,629.00	38,167.05	54,413.00	(784.00)	-1.5%
Insurance		5400-5450	787,983.00	793,649.00	787,781.65	794,179.00	(530.00)	-0.1%
Operations and Housekeeping Services		5500	1,856,746.00	2,268,746.00	1,388,811.74	2,643,967.00	(375,221.00)	-16.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	611,499.00	795,761.00	454,778.27	899,526.00	(103,765.00)	-13.0%
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	11,262,143.00	8,631,073.00	4,749,755.98	9,411,425.00	(780,352.00)	-9.0%
Communications		5900	159,782.00	160,703.00	71,511.14	160,683.00	20.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,840,368.00	17,108,386.00	8,761,813.26	18,276,633.00	(1,168,247.00)	-6.8%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	49,856.00	44,731.00	79,906.00	(30,050.00)	-60.3%
Buildings and Improvements of Buildings		6200	0.00	0.00	60,840.56	81,800.00	(81,800.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	5,000.00	152,215.00	145,637.62	192,707.00	(40,492.00)	-26.6%
Equipment Replacement		6500	211,727.00	300,649.00	162,085.35	279,296.00	21,353.00	7.1%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			216,727.00	502,720.00	413,294.53	633,709.00	(130,989.00)	-26.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	1,593,299.00	1,593,299.00	274,439.00	1,413,554.00	179,745.00	11.3%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 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	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	26,000.00	26,000.00	24,574.00	26,000.00	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	68,577.00	68,577.00	10,850.61	68,577.00	0.00	0.0%
Other Debt Service - Principal		7439	1,125,231.00	1,125,231.00	135,437.39	1,125,231.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,813,107.00	2,813,107.00	445,301.00	2,633,362.00	179,745.00	6.4%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(31,860.00)	(31,887.00)	0.00	(31,887.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(31,860.00)	(31,887.00)	0.00	(31,887.00)	0.00	0.0%
TOTAL, EXPENDITURES			110,277,157.00	116,128,884.00	56,603,100.32	117,491,423.00	(1,362,539.00)	-1.2%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	888,000.00	888,000.00	0.00	888,000.00	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			888,000.00	888,000.00	0.00	888,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	4,280,000.00	4,919,000.00	0.00	4,919,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,280,000.00	4,919,000.00	0.00	4,919,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 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)
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,392,000.00)	(4,031,000.00)	0.00	(4,031,000.00)	0.00	0.0%

Resource	Description	2023-24 Projected Totals
6266	Educator Effectiveness, FY 2021-22	.92
6300	Lottery: Instructional Materials	1,602,848.92
6500	Special Education	.64
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,769,781.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	569,173.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	.21
7029	Child Nutrition: Food Service Staff Training Funds	.98
7311	Classified School Employee Professional Development Block Grant	.47
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	3,100,626.79
9010	Other Restricted Local	13.94
Total, Restricted Balance		7,042,446.87

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			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)
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	847,514.36	664,593.70		664,593.70	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			847,514.36	664,593.70		664,593.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			847,514.36	664,593.70		664,593.70		
2) Ending Balance, June 30 (E + F1e)			847,514.36	664,593.70		664,593.70		
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	847,514.36	664,593.70		664,593.70		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>REVENUES</b>								
Sale of Equipment and Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			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)
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	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%
<b>CAPITAL OUTLAY</b>								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

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



Resource	Description	2023-24 Project Year Totals
8210	Student Activity Funds	664,593.70
Total, Restricted Balance		664,593.70

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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	110,000.00	226,743.00	6,904.00	226,743.00	0.00	0.0%
3) Other State Revenue		8300-8599	881,882.00	928,880.00	527,283.31	928,880.00	0.00	0.0%
4) Other Local Revenue		8600-8799	550,100.00	550,100.00	191,546.95	550,100.00	0.00	0.0%
5) TOTAL, REVENUES			1,541,982.00	1,705,723.00	725,734.26	1,705,723.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	524,789.00	666,635.00	329,141.43	663,635.00	3,000.00	0.5%
2) Classified Salaries		2000-2999	566,919.00	561,032.00	350,155.99	561,032.00	0.00	0.0%
3) Employee Benefits		3000-3999	522,920.00	569,273.00	215,886.01	569,273.00	0.00	0.0%
4) Books and Supplies		4000-4999	66,705.00	99,848.12	15,034.00	96,989.00	2,859.12	2.9%
5) Services and Other Operating Expenditures		5000-5999	80,549.00	96,832.88	51,238.62	102,692.00	(5,859.12)	-6.1%
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	19,830.00	19,857.00	0.00	19,857.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,781,712.00	2,013,478.00	961,456.05	2,013,478.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(239,730.00)	(307,755.00)	(235,721.79)	(307,755.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(239,730.00)	(307,755.00)	(235,721.79)	(307,755.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	823,488.28	992,672.25		992,672.25	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			823,488.28	992,672.25		992,672.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			823,488.28	992,672.25		992,672.25		
2) Ending Balance, June 30 (E + F1e)			583,758.28	684,917.25		684,917.25		
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	351,534.47	461,600.31		461,600.31		
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	232,223.81	223,316.94		223,316.94		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	110,000.00	226,743.00	6,904.00	226,743.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			110,000.00	226,743.00	6,904.00	226,743.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	832,575.00	879,573.00	518,398.31	879,573.00	0.00	0.0%
All Other State Revenue	All Other	8590	49,307.00	49,307.00	8,885.00	49,307.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			881,882.00	928,880.00	527,283.31	928,880.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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	100.00	100.00	14,186.41	100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(7,104.67)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	550,000.00	550,000.00	182,640.81	550,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	1,824.40	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			550,100.00	550,100.00	191,546.95	550,100.00	0.00	0.0%
TOTAL, REVENUES			1,541,982.00	1,705,723.00	725,734.26	1,705,723.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	168,715.00	277,113.00	106,037.94	274,113.00	3,000.00	1.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	289,883.00	312,701.00	185,150.28	312,701.00	0.00	0.0%
Other Certificated Salaries		1900	66,191.00	76,821.00	37,953.21	76,821.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CERTIFICATED SALARIES			524,789.00	666,635.00	329,141.43	663,635.00	3,000.00	0.5%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	46,893.00	43,627.00	20,298.57	43,627.00	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	85,483.00	85,483.00	49,852.28	85,483.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	160,791.00	158,132.00	86,077.69	158,132.00	0.00	0.0%
Other Classified Salaries		2900	273,752.00	273,790.00	193,927.45	273,790.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			566,919.00	561,032.00	350,155.99	561,032.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	149,419.00	176,478.00	55,655.54	176,478.00	0.00	0.0%
PERS		3201-3202	184,635.00	183,721.00	49,363.42	183,721.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	50,765.00	52,600.00	30,747.35	52,600.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	121,910.00	132,597.00	67,451.17	132,597.00	0.00	0.0%
Unemployment Insurance		3501-3502	559.00	627.00	338.22	627.00	0.00	0.0%
Workers' Compensation		3601-3602	11,882.00	13,294.00	7,349.81	13,294.00	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	6,206.00	3,108.00	6,206.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,750.00	3,750.00	1,872.50	3,750.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			522,920.00	569,273.00	215,886.01	569,273.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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	13,848.00	11,848.00	0.00	11,848.00	0.00	0.0%
Materials and Supplies		4300	52,857.00	86,635.12	13,674.91	83,776.00	2,859.12	3.3%
Noncapitalized Equipment		4400	0.00	1,365.00	1,359.09	1,365.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			66,705.00	99,848.12	15,034.00	96,989.00	2,859.12	2.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	9,416.00	9,450.00	6,495.43	11,000.00	(1,550.00)	-16.4%
Dues and Memberships		5300	1,130.00	1,580.00	1,940.00	1,580.00	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	68,703.00	84,502.88	42,768.57	88,812.00	(4,309.12)	-5.1%
Communications		5900	1,300.00	1,300.00	34.62	1,300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			80,549.00	96,832.88	51,238.62	102,692.00	(5,859.12)	-6.1%
<b>CAPITAL OUTLAY</b>								
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%

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)
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	19,830.00	19,857.00	0.00	19,857.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			19,830.00	19,857.00	0.00	19,857.00	0.00	0.0%
TOTAL, EXPENDITURES			1,781,712.00	2,013,478.00	961,456.05	2,013,478.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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 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%
<b>CONTRIBUTIONS</b>								
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
6391	Adult Education Program	.90
9010	Other Restricted Local	461,599.41
Total, Restricted Balance		461,600.31

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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	358,000.00	392,680.00	86,622.69	392,680.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,150,000.00	1,150,000.00	390,619.13	1,150,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,155.00	40,155.00	6,209.45	40,155.00	0.00	0.0%
5) TOTAL, REVENUES			1,548,155.00	1,582,835.00	483,451.27	1,582,835.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	752,463.00	748,482.00	384,353.98	777,530.00	(29,048.00)	-3.9%
3) Employee Benefits		3000-3999	529,157.00	525,579.00	255,380.95	547,091.00	(21,512.00)	-4.1%
4) Books and Supplies		4000-4999	529,813.00	736,599.00	228,119.19	913,599.00	(177,000.00)	-24.0%
5) Services and Other Operating Expenditures		5000-5999	12,702.00	12,702.00	6,499.20	12,722.00	(20.00)	-0.2%
6) Capital Outlay		6000-6999	60,362.00	60,362.00	7,028.76	53,989.00	6,373.00	10.6%
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	12,030.00	12,030.00	0.00	12,030.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,896,527.00	2,095,754.00	881,382.08	2,316,961.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(348,372.00)	(512,919.00)	(397,930.81)	(734,126.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(348,372.00)	(512,919.00)	(397,930.81)	(734,126.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	455,651.12	765,666.23		765,666.23	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			455,651.12	765,666.23		765,666.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			455,651.12	765,666.23		765,666.23		
2) Ending Balance, June 30 (E + F1e)			107,279.12	252,747.23		31,540.23		
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	107,279.12	248,387.86		27,180.86		
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	4,359.37		4,359.37		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	358,000.00	392,680.00	86,622.69	392,680.00	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	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			358,000.00	392,680.00	86,622.69	392,680.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	1,150,000.00	1,150,000.00	390,619.13	1,150,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,150,000.00	1,150,000.00	390,619.13	1,150,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	30,405.00	30,405.00	861.50	30,405.00	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	9,707.32	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(4,359.37)	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	9,750.00	9,750.00	0.00	9,750.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,155.00	40,155.00	6,209.45	40,155.00	0.00	0.0%
TOTAL, REVENUES			1,548,155.00	1,582,835.00	483,451.27	1,582,835.00		
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	370,642.00	364,390.00	165,137.69	393,438.00	(29,048.00)	-8.0%
Classified Supervisors' and Administrators' Salaries		2300	378,446.00	380,717.00	219,216.29	380,717.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,375.00	3,375.00	0.00	3,375.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			752,463.00	748,482.00	384,353.98	777,530.00	(29,048.00)	-3.9%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	213,911.00	207,353.00	106,708.03	216,305.00	(8,952.00)	-4.3%
OASDI/Medicare/Alternative		3301-3302	57,169.00	57,259.00	29,265.47	59,485.00	(2,226.00)	-3.9%
Health and Welfare Benefits		3401-3402	249,563.00	238,605.00	108,120.78	248,607.00	(10,002.00)	-4.2%
Unemployment Insurance		3501-3502	387.00	387.00	193.25	404.00	(17.00)	-4.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	8,127.00	8,088.00	4,151.42	8,403.00	(315.00)	-3.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	13,887.00	6,942.00	13,887.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			529,157.00	525,579.00	255,380.95	547,091.00	(21,512.00)	-4.1%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	49,010.00	221,116.00	14,113.83	257,014.00	(35,898.00)	-16.2%
Noncapitalized Equipment		4400	5,803.00	5,803.00	506.87	5,803.00	0.00	0.0%
Food		4700	475,000.00	509,680.00	213,498.49	650,782.00	(141,102.00)	-27.7%
TOTAL, BOOKS AND SUPPLIES			529,813.00	736,599.00	228,119.19	913,599.00	(177,000.00)	-24.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	350.00	350.00	0.00	350.00	0.00	0.0%
Dues and Memberships		5300	250.00	250.00	250.00	250.00	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	12,093.00	12,093.00	6,236.00	12,093.00	0.00	0.0%
Communications		5900	9.00	9.00	13.20	29.00	(20.00)	-222.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,702.00	12,702.00	6,499.20	12,722.00	(20.00)	-0.2%
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	45,000.00	45,000.00	0.00	38,627.00	6,373.00	14.2%
Equipment Replacement		6500	15,362.00	15,362.00	7,028.76	15,362.00	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			60,362.00	60,362.00	7,028.76	53,989.00	6,373.00	10.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	12,030.00	12,030.00	0.00	12,030.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			12,030.00	12,030.00	0.00	12,030.00	0.00	0.0%
TOTAL, EXPENDITURES			1,896,527.00	2,095,754.00	881,382.08	2,316,961.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								

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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(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)	27,180.61
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	.25
Total, Restricted Balance		27,180.86

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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	357,000.00	357,000.00	0.00	357,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	53,724.89	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			367,000.00	367,000.00	53,724.89	367,000.00		
<b>B. EXPENDITURES</b>								
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	89,799.00	17,441.08	56,359.00	33,440.00	37.2%
5) Services and Other Operating Expenditures		5000-5999	0.00	222,825.00	219,209.81	336,393.00	(113,568.00)	-51.0%
6) Capital Outlay		6000-6999	0.00	366,144.00	357,934.96	496,416.00	(130,272.00)	-35.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	678,768.00	594,585.85	889,168.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			367,000.00	(311,768.00)	(540,860.96)	(522,168.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			367,000.00	(311,768.00)	(540,860.96)	(522,168.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,204,083.30	4,836,178.42		4,836,178.42	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,204,083.30	4,836,178.42		4,836,178.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,204,083.30	4,836,178.42		4,836,178.42		
2) Ending Balance, June 30 (E + F1e)			2,571,083.30	4,524,410.42		4,314,010.42		
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	2,571,083.30	4,507,557.65		4,297,157.65		
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	16,852.77		16,852.77		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	357,000.00	357,000.00	0.00	357,000.00	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			357,000.00	357,000.00	0.00	357,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	70,577.66	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(16,852.77)	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			10,000.00	10,000.00	53,724.89	10,000.00	0.00	0.0%
TOTAL, REVENUES			367,000.00	367,000.00	53,724.89	367,000.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	51,703.00	0.00	18,461.00	33,242.00	64.3%
Noncapitalized Equipment		4400	0.00	38,096.00	17,441.08	37,898.00	198.00	0.5%

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)
TOTAL, BOOKS AND SUPPLIES			0.00	89,799.00	17,441.08	56,359.00	33,440.00	37.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	195,325.00	192,410.46	308,893.00	(113,568.00)	-58.1%
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	27,500.00	26,799.35	27,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	222,825.00	219,209.81	336,393.00	(113,568.00)	-51.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	313,921.00	287,441.50	313,921.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	45,167.00	63,437.63	175,439.00	(130,272.00)	-288.4%
Equipment		6400	0.00	7,056.00	7,055.83	7,056.00	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	366,144.00	357,934.96	496,416.00	(130,272.00)	-35.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	678,768.00	594,585.85	889,168.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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 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%
<b>CONTRIBUTIONS</b>								
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	4,297,157.65
Total, Restricted Balance		4,297,157.65

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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	669.95	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	669.95	0.00		
<b>B. EXPENDITURES</b>								
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	4,455.00	0.00	4,455.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	4,455.00	0.00	4,455.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(4,455.00)	669.95	(4,455.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(4,455.00)	669.95	(4,455.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	54,115.36	54,869.85		54,869.85	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54,115.36	54,869.85		54,869.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54,115.36	54,869.85		54,869.85		
2) Ending Balance, June 30 (E + F1e)			54,115.36	50,414.85		50,414.85		
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	54,115.36	50,000.80		50,000.80		
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	414.05		414.05		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,084.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(414.05)	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			0.00	0.00	669.95	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	669.95	0.00		
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	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)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	4,455.00	0.00	4,455.00	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	4,455.00	0.00	4,455.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	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%
<b>CAPITAL OUTLAY</b>								
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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	4,455.00	0.00	4,455.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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								
( - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	50,000.80
Total, Restricted Balance		50,000.80

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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	.03	.03		.03	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			.03	.03		.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			.03	.03		.03		
2) Ending Balance, June 30 (E + F1e)			.03	.03		.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	.03	.03		.03		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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%
<b>CAPITAL OUTLAY</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	50,000.00	50,000.00	85,655.82	50,000.00	0.00	0.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	85,655.82	50,000.00		
<b>B. EXPENDITURES</b>								
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	68,292.00	74,292.00	68,292.00	74,292.00	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			68,292.00	74,292.00	68,292.00	74,292.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(18,292.00)	(24,292.00)	17,363.82	(24,292.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(18,292.00)	(24,292.00)	17,363.82	(24,292.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	525,508.85	702,101.74		702,101.74	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			525,508.85	702,101.74		702,101.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			525,508.85	702,101.74		702,101.74		
2) Ending Balance, June 30 (E + F1e)			507,216.85	677,809.74		677,809.74		
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	507,216.85	673,076.53		673,076.53		
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	4,733.21		4,733.21		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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	0.00	0.00	12,850.49	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(4,733.21)	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	50,000.00	50,000.00	77,538.54	50,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	50,000.00	85,655.82	50,000.00	0.00	0.0%
TOTAL, REVENUES			50,000.00	50,000.00	85,655.82	50,000.00		
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	68,292.00	68,292.00	68,292.00	68,292.00	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	6,000.00	0.00	6,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			68,292.00	74,292.00	68,292.00	74,292.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			68,292.00	74,292.00	68,292.00	74,292.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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	673,076.53
Total, Restricted Balance		673,076.53



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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	143,034.81	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	143,034.81	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	432,989.00	432,989.00	198,668.54	432,989.00	0.00	0.0%
3) Employee Benefits		3000-3999	216,603.00	220,004.00	68,096.27	220,004.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	14,306.41	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	130,402.07	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,694,452.00	5,694,452.00	2,856,190.15	5,694,452.00	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			6,344,044.00	6,347,445.00	3,267,663.44	6,347,445.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,344,044.00)	(6,347,445.00)	(3,124,628.63)	(6,347,445.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	4,280,000.00	4,919,000.00	0.00	4,919,000.00	0.00	0.0%
b) Transfers Out		7600-7629	888,000.00	888,000.00	0.00	888,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,392,000.00	4,031,000.00	0.00	4,031,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,952,044.00)	(2,316,445.00)	(3,124,628.63)	(2,316,445.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,791,933.23	13,800,236.20		13,800,236.20	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,791,933.23	13,800,236.20		13,800,236.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,791,933.23	13,800,236.20		13,800,236.20		
2) Ending Balance, June 30 (E + F1e)			2,839,889.23	11,483,791.20		11,483,791.20		
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	2,346,171.23	10,910,765.93		10,910,765.93		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	493,718.00	573,025.27		573,025.27		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	222,342.08	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(79,307.27)	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	143,034.81	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	143,034.81	0.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	381,547.00	381,547.00	198,668.54	381,547.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	51,442.00	51,442.00	0.00	51,442.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			432,989.00	432,989.00	198,668.54	432,989.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	120,067.00	120,067.00	35,654.77	120,067.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	29,602.00	29,602.00	11,836.10	29,602.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	59,008.00	59,008.00	16,664.44	59,008.00	0.00	0.0%
Unemployment Insurance		3501-3502	220.00	220.00	99.37	220.00	0.00	0.0%
Workers' Compensation		3601-3602	4,706.00	4,706.00	2,143.59	4,706.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	3,401.00	1,698.00	3,401.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			216,603.00	220,004.00	68,096.27	220,004.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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	3,458.66	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	10,847.75	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	14,306.41	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	70,312.20	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	60,024.52	0.00	0.00	0.0%
Communications		5900	0.00	0.00	65.35	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	130,402.07	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	23,473.50	0.00	0.00	0.0%
Land Improvements		6170	5,694,452.00	5,694,452.00	439,070.11	5,694,452.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	2,393,646.54	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			5,694,452.00	5,694,452.00	2,856,190.15	5,694,452.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,344,044.00	6,347,445.00	3,267,663.44	6,347,445.00		
<b>INTERFUND TRANSFERS</b>								

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>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	4,280,000.00	4,919,000.00	0.00	4,919,000.00	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			4,280,000.00	4,919,000.00	0.00	4,919,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	888,000.00	888,000.00	0.00	888,000.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			888,000.00	888,000.00	0.00	888,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			3,392,000.00	4,031,000.00	0.00	4,031,000.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	10,910,765.93
Total, Restricted Balance		10,910,765.93

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>A. REVENUES</b>								
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	11,560,042.00	11,560,042.00	(94,849.88)	11,560,042.00	0.00	0.0%
5) TOTAL, REVENUES			11,560,042.00	11,560,042.00	(94,849.88)	11,560,042.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	11,731,332.00	11,731,332.00	0.00	11,731,332.00	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			11,731,332.00	11,731,332.00	0.00	11,731,332.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(171,290.00)	(171,290.00)	(94,849.88)	(171,290.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(171,290.00)	(171,290.00)	(94,849.88)	(171,290.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,749,368.06	12,569,560.99		12,569,560.99	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,749,368.06	12,569,560.99		12,569,560.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,749,368.06	12,569,560.99		12,569,560.99		
2) Ending Balance, June 30 (E + F1e)			11,578,078.06	12,398,270.99		12,398,270.99		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	11,578,078.06	12,398,270.99		12,398,270.99		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	11,433,104.00	11,433,104.00	0.00	11,433,104.00	0.00	0.0%
Unsecured Roll		8612	126,938.00	126,938.00	0.00	126,938.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	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%
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	(94,849.88)	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			11,560,042.00	11,560,042.00	(94,849.88)	11,560,042.00	0.00	0.0%
TOTAL, REVENUES			11,560,042.00	11,560,042.00	(94,849.88)	11,560,042.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	10,195,000.00	10,195,000.00	0.00	10,195,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	1,536,332.00	1,536,332.00	0.00	1,536,332.00	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)			11,731,332.00	11,731,332.00	0.00	11,731,332.00	0.00	0.0%
TOTAL, EXPENDITURES			11,731,332.00	11,731,332.00	0.00	11,731,332.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								

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: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		



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

Description	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>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> 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)	4,763.09	4,763.09	4,426.10	4,729.51	(33.58)	-1.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> 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	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> 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	
<b>4. Total, District Regular ADA</b> (Sum of Lines A1 through A3)	4,763.09	4,763.09	4,426.10	4,729.51	(33.58)	-1.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	33.84	33.84	38.85	38.85	5.01	15.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
<b>g. Total, District Funded County Program ADA</b> (Sum of Lines A5a through A5f)	33.84	33.84	38.85	38.85	5.01	15.0%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	4,796.93	4,796.93	4,464.95	4,768.36	(28.57)	-1.0%
<b>7. Adults in Correctional Facilities</b>					0.00	
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	January									
A. BEGINNING CASH			38,768,169.24	33,695,595.60	25,409,816.60	11,487,438.20	6,419,837.20	0.00	45,990,694.19	37,602,422.19
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019		35,203.00	35,203.00	308,008.00	63,366.00	63,366.00	307,477.00	63,366.00	63,367.00
Property Taxes	8020- 8079						1,394,454.00	44,107,220.00	582,448.00	
Miscellaneous Funds	8080- 8099									
Federal Revenue	8100- 8299		40,292.00			28,049.00		578.00	66,395.00	
Other State Revenue	8300- 8599		52,519.00	52,519.00	273,002.00	211,968.00	426,798.00	628,143.00	114,610.00	94,534.00
Other Local Revenue	8600- 8799		(213,268.00)	58,202.00	494,957.00	109,778.00	529,801.00	9,996,956.00	198,300.00	2,492,085.00
Interfund Transfers In	8910- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			(85,254.00)	145,924.00	1,075,967.00	413,161.00	2,414,419.00	55,040,374.00	1,025,119.00	2,649,986.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		498,987.00	3,606,445.00	3,785,071.00	3,909,161.00	3,871,133.00	3,940,101.00	3,839,693.00	3,800,856.00
Classified Salaries	2000- 2999		587,079.00	932,566.00	1,250,724.00	1,291,745.00	1,558,044.00	1,300,311.00	1,293,615.00	1,451,836.00
Employee Benefits	3000- 3999		505,501.00	1,995,414.00	2,095,982.00	2,216,042.00	2,223,242.00	2,466,563.00	2,211,372.00	2,186,638.00
Books and Supplies	4000- 4999		176,783.00	456,813.00	230,620.00	205,407.00	182,705.00	141,352.00	210,220.00	388,332.00
Services	5000- 5999		1,111,933.00	1,287,408.00	1,327,106.00	1,095,400.00	874,496.00	1,450,436.00	1,616,087.00	1,825,011.00
Capital Outlay	6000- 6999		103,703.00	93,540.00	59,103.00	26,847.00		55,392.00	74,710.00	
Other Outgo	7000- 7499				146,288.00				299,013.00	690,815.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600- 7629									
All Other Financing Uses	7630- 7699									
TOTAL DISBURSEMENTS			2,983,986.00	8,372,186.00	8,894,894.00	8,744,602.00	8,709,620.00	9,354,155.00	9,544,710.00	10,343,488.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111- 9199	1,206,961.34								
Accounts Receivable	9200- 9299	7,808,309.87	333,356.00	554,257.00	687,453.00	3,372,144.00	501,279.00	215,902.00	139,883.00	15,922.00
Due From Other Funds	9310	1,883.26	(127,643.00)	(1,913.00)	3,662.00	122,322.00	(464.00)	(1,791.00)	(1,770.00)	9,480.26
Stores	9320									
Prepaid Expenditures	9330	199,156.71	199,156.71							
Other Current Assets	9340	3.99		(27,919.00)	242.00	(2,197.00)	(46,868.00)	76,745.99		
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		9,216,315.17	404,869.71	524,425.00	691,357.00	3,492,269.00	453,947.00	290,856.99	138,113.00	25,402.26
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500- 9599	6,172,898.51	2,495,554.00	583,942.00	44,135.00	100,786.00	784,774.00	(218,435.00)	7,486.00	998,787.00
Due To Other Funds	9610	6,750,673.40	(127,643.00)		6,750,673.40	127,643.00	(462.00)	(912.00)	(692.00)	(156,504.00)
Current Loans	9640						(205,728.80)	205,728.80		
Unearned Revenues	9650	40,292.35	40,292.35							
Deferred Inflows of Resources	9690									
SUBTOTAL		12,963,864.26	2,408,203.35	583,942.00	6,794,808.40	228,429.00	578,583.20	(13,618.20)	6,794.00	842,283.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(3,747,549.09)	(2,003,333.64)	(59,517.00)	(6,103,451.40)	3,263,840.00	(124,636.20)	304,475.19	131,319.00	(816,880.74)
E. NET INCREASE/DECREASE (B - C + D)			(5,072,573.64)	(8,285,779.00)	(13,922,378.40)	(5,067,601.00)	(6,419,837.20)	45,990,694.19	(8,388,272.00)	(8,510,382.74)
F. ENDING CASH (A + E)			33,695,595.60	25,409,816.60	11,487,438.20	6,419,837.20	0.00	45,990,694.19	37,602,422.19	29,092,039.45
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	January								
A. BEGINNING CASH		29,092,039.45	19,048,719.45	48,883,601.45	38,232,931.45				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	294,709.00	63,367.00	63,367.00	294,708.00	0.00		1,655,507.00	1,655,507.00
Property Taxes	8020-8079		32,231,181.00	129,114.00	3,862,767.00			82,307,184.00	82,307,184.00
Miscellaneous Funds	8080-8099				(357,000.00)			(357,000.00)	(357,000.00)
Federal Revenue	8100-8299		85,052.00			1,175,061.00		1,395,427.00	1,395,427.00
Other State Revenue	8300-8599	94,534.00	384,084.00	94,534.00	371,178.00	782,950.00	4,079,128.00	7,660,501.00	7,660,501.00
Other Local Revenue	8600-8799	390,659.00	7,927,766.00	103,653.00	404,238.00	1,062,000.00		23,555,127.00	23,555,127.00
Interfund Transfers In	8910-8929				888,000.00			888,000.00	888,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		779,902.00	40,691,450.00	390,668.00	5,463,891.00	3,020,011.00	4,079,128.00	117,104,746.00	117,104,746.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,063,295.00	4,136,244.00	4,160,653.00	4,111,836.00	200,000.00		43,923,475.00	43,923,475.00
Classified Salaries	2000-2999	1,442,313.00	1,430,000.00	1,428,047.00	1,428,046.00	215,000.00		15,609,326.00	15,609,326.00
Employee Benefits	3000-3999	2,652,968.00	2,545,827.00	2,641,574.00	2,696,385.00	104,000.00	4,079,128.00	30,620,636.00	30,620,636.00
Books and Supplies	4000-4999	847,416.00	561,158.00	744,380.00	980,983.00	700,000.00		5,826,169.00	5,826,169.00
Services	5000-5999	1,658,660.00	1,302,332.00	1,923,215.00	2,079,549.00	725,000.00		18,276,633.00	18,276,633.00
Capital Outlay	6000-6999		132,235.00	10,214.00	10,633.00	67,332.00		633,709.00	633,709.00
Other Outgo	7000-7499		748,772.00	133,255.00	563,332.00	20,000.00		2,601,475.00	2,601,475.00
Interfund Transfers Out	7600-7629				4,919,000.00			4,919,000.00	4,919,000.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		10,664,652.00	10,856,568.00	11,041,338.00	16,789,764.00	2,031,332.00	4,079,128.00	122,410,423.00	122,410,423.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199						1,206,961.34	1,206,961.34	
Accounts Receivable	9200-9299						1,988,113.87	7,808,309.87	
Due From Other Funds	9310							1,883.26	
Stores	9320							0.00	
Prepaid Expenditures	9330							199,156.71	
Other Current Assets	9340							3.99	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	3,195,075.21	9,216,315.17	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599				1,375,869.51			6,172,898.51	
Due To Other Funds	9610	158,570.00						6,750,673.40	
Current Loans	9640							0.00	
Unearned Revenues	9650							40,292.35	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		158,570.00	0.00	0.00	1,375,869.51	0.00	0.00	12,963,864.26	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(158,570.00)	0.00	0.00	(1,375,869.51)	0.00	3,195,075.21	(3,747,549.09)	
E. NET INCREASE/DECREASE (B - C + D)		(10,043,320.00)	29,834,882.00	(10,650,670.00)	(12,701,742.51)	988,679.00	3,195,075.21	(9,053,226.09)	(5,305,677.00)
F. ENDING CASH (A + E)		19,048,719.45	48,883,601.45	38,232,931.45	25,531,188.94				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								29,714,943.15	

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

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: \_\_\_\_\_

3/16/24

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

X

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Corbett Elsen

Telephone: 415-945-1037

Title: Assistant Superintendent

E-mail: celsen@tamdistrict.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
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
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?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since 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	
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)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	



Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	122,410,423.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,395,427.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	346,777.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	620,709.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,193,808.00
4. Other Transfers Out	All	9200	7200-7299	26,000.00
5. Interfund Transfers Out	All	9300	7600-7629	4,919,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				7,106,294.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	734,126.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				114,642,828.00
<b>Section II - Expenditures Per ADA</b>				<b>2023-24 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				4,464.95
B. Expenditures per ADA (Line I.E divided by Line II.A)				25,676.17
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		<b>Total</b>		<b>Per ADA</b>

A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	104,520,089.53	23,159.78
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	104,520,089.53	23,159.78
B. Required effort (Line A.2 times 90%)	94,068,080.58	20,843.80
C. Current year expenditures (Line I.E and Line II.B)	114,642,828.00	25,676.17
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 4,612,453.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 85,540,984.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.39%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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

**Entry  
required**

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 4,165,058.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 3,677,112.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	26,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	616,568.51
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	8,484,738.51
9. Carry-Forward Adjustment (Part IV, Line F)	1,867,880.15
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,352,618.67
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	61,306,925.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,442,103.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	13,215,921.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,194,059.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	333,777.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,231,351.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	79,944.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	753.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	10,822,550.49
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,993,621.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,600,160.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,455.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	105,225,619.49
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	8.06%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	9.84%
<b>Part IV - Carry-forward Adjustment</b>	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	8,484,738.51
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(398,024.25)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.91%) times Part III, Line B19); zero if negative	1,867,880.15
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.91%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.91%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	1,867,880.15
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	1,867,880.15

Approved  
indirect  
cost rate: 5.91%

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Highest  
rate used  
in any  
program: 5.91%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	152,960.00	6,641.00	4.34%
01	4035	113,026.00	3,451.00	3.05%
01	4127	11,815.00	558.00	4.72%
01	6388	329,206.00	9,827.00	2.99%
01	6695	58,401.00	3,452.00	5.91%
11	6391	1,095,497.00	19,857.00	1.81%
13	5310	1,428,054.00	12,030.00	0.84%



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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	83,605,691.00	3.22%	86,298,766.00	3.70%	89,493,084.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,836,863.00	0.00%	1,836,863.00	0.00%	1,836,863.00
4. Other Local Revenues	8600-8799	18,714,956.00	2.81%	19,240,776.00	2.81%	19,782,370.00
5. Other Financing Sources						
a. Transfers In	8900-8929	888,000.00	(100.00%)		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(22,355,942.00)	8.79%	(24,321,141.00)	6.58%	(25,921,641.00)
6. Total (Sum lines A1 thru A5c)		82,689,568.00	.44%	83,055,264.00	2.57%	85,190,676.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				35,957,913.00		36,105,432.00
b. Step & Column Adjustment				1,513,828.00		494,644.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,366,309.00)		1,558,904.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	35,957,913.00	.41%	36,105,432.00	5.69%	38,158,980.00
2. Classified Salaries						
a. Base Salaries				10,621,989.00		11,235,940.00
b. Step & Column Adjustment				613,951.00		388,764.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,621,989.00	5.78%	11,235,940.00	3.46%	11,624,704.00
3. Employee Benefits	3000-3999	20,300,177.00	3.42%	20,994,954.00	6.06%	22,267,737.00
4. Books and Supplies	4000-4999	2,079,215.00	4.09%	2,164,314.00	1.77%	2,202,604.00
5. Services and Other Operating Expenditures	5000-5999	8,316,703.00	(.34%)	8,288,687.00	3.00%	8,537,687.00
6. Capital Outlay	6000-6999	257,692.00	0.00%	257,692.00	0.00%	257,692.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,429,808.00	(44.80%)	789,318.00	1.27%	799,355.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(55,816.00)	0.00%	(55,816.00)	0.00%	(55,816.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,919,000.00	(33.34%)	3,279,000.00	(77.31%)	744,000.00
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)		83,826,681.00	(.92%)	83,059,521.00	1.78%	84,536,943.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,137,113.00)		(4,257.00)		653,733.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		23,809,609.28		22,672,496.28		22,668,239.28
2. Ending Fund Balance (Sum lines C and D1)		22,672,496.28		22,668,239.28		23,321,972.28
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	12,000.00		12,000.00		12,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	18,637,500.00		18,289,100.00		18,472,200.00
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	3,672,400.00		3,597,700.00		3,636,900.00
2. Unassigned/Unappropriated	9790	350,596.28		769,439.28		1,200,872.28
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		22,672,496.28		22,668,239.28		23,321,972.28
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,672,400.00		3,597,700.00		3,636,900.00
c. Unassigned/Unappropriated	9790	350,596.28		769,439.28		1,200,872.28
(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)		4,022,996.28		4,367,139.28		4,837,772.28
<b>F. ASSUMPTIONS</b>						
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.						
Please refer to narrative and summary schedules.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	
2. Federal Revenues	8100-8299	1,395,427.00	0.00%	1,395,427.00	0.00%	1,395,427.00
3. Other State Revenues	8300-8599	5,823,638.00	(4.48%)	5,562,772.00	0.00%	5,562,772.00
4. Other Local Revenues	8600-8799	4,840,171.00	(21.22%)	3,813,013.00	0.00%	3,813,013.00
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	22,355,942.00	9.59%	24,500,886.00	6.53%	26,101,386.00
6. Total (Sum lines A1 thru A5c)		34,415,178.00	2.49%	35,272,098.00	4.54%	36,872,598.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				7,965,562.00		7,828,318.00
b. Step & Column Adjustment				335,350.00		107,248.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(472,594.00)		(1,126,577.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,965,562.00	(1.72%)	7,828,318.00	(13.02%)	6,808,989.00
2. Classified Salaries						
a. Base Salaries				4,987,337.00		4,919,255.00
b. Step & Column Adjustment				288,268.00		170,206.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(356,350.00)		(2,531.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,987,337.00	(1.37%)	4,919,255.00	3.41%	5,086,930.00
3. Employee Benefits	3000-3999	10,320,459.00	1.96%	10,522,723.00	(.51%)	10,469,562.00
4. Books and Supplies	4000-4999	3,746,954.00	(61.57%)	1,439,863.00	(8.58%)	1,316,381.00
5. Services and Other Operating Expenditures	5000-5999	9,959,930.00	6.77%	10,634,150.00	6.65%	11,341,166.00
6. Capital Outlay	6000-6999	376,017.00	(59.49%)	152,342.00	0.00%	152,342.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,203,554.00	26.40%	1,521,299.00	9.99%	1,673,299.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	23,929.00	0.00%	23,929.00	0.00%	23,929.00
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)		38,583,742.00	(4.00%)	37,041,879.00	(.46%)	36,872,598.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(4,168,564.00)		(1,769,781.00)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01I, line F1e)		11,211,010.87		7,042,446.87		5,272,665.87
2. Ending Fund Balance (Sum lines C and D1)		7,042,446.87		5,272,665.87		5,272,665.87
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	7,042,446.87		5,272,665.87		5,272,665.87
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)		7,042,446.87		5,272,665.87		5,272,665.87
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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.						
Please refer to narrative and summary schedules.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	83,605,691.00	3.22%	86,298,766.00	3.70%	89,493,084.00
2. Federal Revenues	8100-8299	1,395,427.00	0.00%	1,395,427.00	0.00%	1,395,427.00
3. Other State Revenues	8300-8599	7,660,501.00	(3.41%)	7,399,635.00	0.00%	7,399,635.00
4. Other Local Revenues	8600-8799	23,555,127.00	(2.13%)	23,053,789.00	2.35%	23,595,383.00
5. Other Financing Sources						
a. Transfers In	8900-8929	888,000.00	(100.00%)	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	179,745.00	0.00%	179,745.00
6. Total (Sum lines A1 thru A5c)		117,104,746.00	1.04%	118,327,362.00	3.16%	122,063,274.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				43,923,475.00		43,933,750.00
b. Step & Column Adjustment				1,849,178.00		601,892.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,838,903.00)		432,327.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	43,923,475.00	.02%	43,933,750.00	2.35%	44,967,969.00
2. Classified Salaries						
a. Base Salaries				15,609,326.00		16,155,195.00
b. Step & Column Adjustment				902,219.00		558,970.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(356,350.00)		(2,531.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,609,326.00	3.50%	16,155,195.00	3.44%	16,711,634.00
3. Employee Benefits	3000-3999	30,620,636.00	2.93%	31,517,677.00	3.87%	32,737,299.00
4. Books and Supplies	4000-4999	5,826,169.00	(38.14%)	3,604,177.00	(2.36%)	3,518,985.00
5. Services and Other Operating Expenditures	5000-5999	18,276,633.00	3.54%	18,922,837.00	5.05%	19,878,853.00
6. Capital Outlay	6000-6999	633,709.00	(35.30%)	410,034.00	0.00%	410,034.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,633,362.00	(12.26%)	2,310,617.00	7.01%	2,472,654.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(31,887.00)	0.00%	(31,887.00)	0.00%	(31,887.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,919,000.00	(33.34%)	3,279,000.00	(77.31%)	744,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		122,410,423.00	(1.89%)	120,101,400.00	1.09%	121,409,541.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(5,305,677.00)		(1,774,038.00)		653,733.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01I, line F1e)		35,020,620.15		29,714,943.15		27,940,905.15
2. Ending Fund Balance (Sum lines C and D1)		29,714,943.15		27,940,905.15		28,594,638.15
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	12,000.00		12,000.00		12,000.00
b. Restricted	9740	7,042,446.87		5,272,665.87		5,272,665.87
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	18,637,500.00		18,289,100.00		18,472,200.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,672,400.00		3,597,700.00		3,636,900.00

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	350,596.28		769,439.28		1,200,872.28
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		29,714,943.15		27,940,905.15		28,594,638.15
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,672,400.00		3,597,700.00		3,636,900.00
c. Unassigned/Unappropriated	9790	350,596.28		769,439.28		1,200,872.28
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)		4,022,996.28		4,367,139.28		4,837,772.28
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.29%		3.64%		3.98%
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)						
		4,426.10		4,350.02		4,118.22
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		122,410,423.00		120,101,400.00		121,409,541.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		122,410,423.00		120,101,400.00		121,409,541.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,672,312.69		3,603,042.00		3,642,286.23
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,672,312.69		3,603,042.00		3,642,286.23
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	(31,887.00)				
Other Sources/Uses Detail					888,000.00	4,919,000.00		
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	19,857.00	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	12,030.00	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					4,919,000.00	888,000.00		
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								



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				
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	31,887.00	(31,887.00)	5,807,000.00	5,807,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA				
Fiscal Year	First Interim		Second Interim	
	Projected Year Totals		Projected Year Totals	
	(Form 01CSI, Item 1A)		(Form AI, Lines A4 and C4)	Percent Change
Current Year (2023-24)				
District Regular	4,677.50		4,729.51	
Charter School	0.00		0.00	
Total ADA	4,677.50		4,729.51	1.1%
1st Subsequent Year (2024-25)				
District Regular	4,634.54		4,580.09	
Charter School				
Total ADA	4,634.54		4,580.09	(1.2%)
2nd Subsequent Year (2025-26)				
District Regular	4,480.84		4,426.40	
Charter School				
Total ADA	4,480.84		4,426.40	(1.2%)

1B. Comparison of District ADA to the Standard

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

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

Explanation:

(required if NOT met)

2. CRITERION: Enrollment
- STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections

District's Enrollment Standard Percentage Range:

-2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2023-24)	District Regular	4,730.00	4,730.00	
	Charter School			
	Total Enrollment	4,730.00	4,730.00	0.0%Met
1st Subsequent Year (2024-25)	District Regular	4,558.00	4,558.00	
	Charter School			
	Total Enrollment	4,558.00	4,558.00	0.0%Met
2nd Subsequent Year (2025-26)	District Regular	4,314.00	4,314.00	
	Charter School			
	Total Enrollment	4,314.00	4,314.00	0.0%Met

2B. Comparison of District Enrollment to the Standard

- DATA ENTRY: Enter an explanation if the standard is not met.
- 1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	4,891	5,166	
Charter School			
<b>Total ADA/Enrollment</b>	<b>4,891</b>	<b>5,166</b>	<b>94.7%</b>
Second Prior Year (2021-22)			
District Regular	4,799	5,060	
Charter School			
<b>Total ADA/Enrollment</b>	<b>4,799</b>	<b>5,060</b>	<b>94.8%</b>
First Prior Year (2022-23)			
District Regular	4,503	4,838	
Charter School			
<b>Total ADA/Enrollment</b>	<b>4,503</b>	<b>4,838</b>	<b>93.1%</b>
Historical Average Ratio:			94.2%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>94.7%</b>

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	4,426	4,730		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>4,426</b>	<b>4,730</b>	<b>93.6%</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	4,350	4,558		
Charter School				
<b>Total ADA/Enrollment</b>	<b>4,350</b>	<b>4,558</b>	<b>95.4%</b>	<b>Not Met</b>
2nd Subsequent Year (2025-26)				
District Regular	4,118	4,314		
Charter School				
<b>Total ADA/Enrollment</b>	<b>4,118</b>	<b>4,314</b>	<b>95.5%</b>	<b>Not Met</b>

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

**Explanation:**  
(required if NOT met)

Change in projected ratio for the two subsequent years can be explained by the leveling of post-Covid attendance coupled with decreasing enrollment.



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)	83,720,726.00	83,962,691.00	.3%	Met
1st Subsequent Year (2024-25)	86,407,288.00	86,655,766.00	.3%	Met
2nd Subsequent Year (2025-26)	89,593,877.00	89,850,084.00	.3%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation: 

(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
Third Prior Year (2020-21)	58,633,663.69	64,628,642.67	90.7%
Second Prior Year (2021-22)	59,585,129.45	67,340,233.57	88.5%
First Prior Year (2022-23)	63,549,829.69	75,106,074.35	84.6%
	Historical Average Ratio:		87.9%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.9% to 90.9%	84.9% to 90.9%	84.9% to 90.9%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	66,880,079.00	78,907,681.00	84.8%	Not Met
1st Subsequent Year (2024-25)	68,336,326.00	79,780,521.00	85.7%	Met
2nd Subsequent Year (2025-26)	72,051,421.00	83,792,943.00	86.0%	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)

Current year status not met due to salaries and benefits being funded by one-time restricted funds.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2023-24)	1,395,427.00	1,395,427.00	0.0%	No
1st Subsequent Year (2024-25)	1,395,427.00	1,395,427.00	0.0%	No
2nd Subsequent Year (2025-26)	1,395,427.00	1,395,427.00	0.0%	No

Explanation:

(required if Yes)

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

Current Year (2023-24)	7,091,328.00	7,660,501.00	8.0%	Yes
1st Subsequent Year (2024-25)	6,830,462.00	7,399,635.00	8.3%	Yes
2nd Subsequent Year (2025-26)	6,830,462.00	7,399,635.00	8.3%	Yes

Explanation:

(required if Yes)

The percentage change for current and subsequent years due to Arts and Music Prop 28 funding.

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

Current Year (2023-24)	23,178,399.00	23,555,127.00	1.6%	No
1st Subsequent Year (2024-25)	22,677,061.00	23,053,789.00	1.7%	No
2nd Subsequent Year (2025-26)	23,218,655.00	23,595,383.00	1.6%	No

Explanation:

(required if Yes)

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

Current Year (2023-24)	6,076,021.00	5,826,169.00	-4.1%	No
1st Subsequent Year (2024-25)	3,854,029.00	3,604,177.00	-6.5%	Yes
2nd Subsequent Year (2025-26)	3,768,837.00	3,518,985.00	-6.6%	Yes

Explanation:

(required if Yes)

For the two subsequent years, the percentage changes are due to corresponding transfers from books and supplies to services and other operating expenditures.

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

Current Year (2023-24)	17,108,386.00	18,276,633.00	6.8%	Yes
1st Subsequent Year (2024-25)	17,343,417.00	18,922,837.00	9.1%	Yes
2nd Subsequent Year (2025-26)	18,271,433.00	19,878,853.00	8.8%	Yes

Explanation:

(required if Yes)

For current year and the two subsequent years, the percentage changes are due to Arts and Music Prop 28 funding in addition to increases in utilities and equity services.



**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
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2023-24)	31,665,154.00	32,611,055.00	3.0%	Met
1st Subsequent Year (2024-25)	30,902,950.00	31,848,851.00	3.1%	Met
2nd Subsequent Year (2025-26)	31,444,544.00	32,390,445.00	3.0%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2023-24)	23,184,407.00	24,102,802.00	4.0%	Met
1st Subsequent Year (2024-25)	21,197,446.00	22,527,014.00	6.3%	Not Met
2nd Subsequent Year (2025-26)	22,040,270.00	23,397,838.00	6.2%	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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

**Explanation:**

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

- 1b. STANDARD 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)

For the two subsequent years, the percentage changes are due to corresponding transfers from books and supplies to services and other operating expenditures.

**Explanation:**

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

For current year and the two subsequent years, the percentage changes are due to Arts and Music Prop 28 funding in addition to increases in utilities and equity services.

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.

		Second Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	
	Required Minimum Contribution		Status
1. OMMA/RMA Contribution	3,315,820.08	3,435,199.00	Met
2. First Interim Contribution (information only ) (Form 01CSI, First Interim, Criterion 7, Line 1)		3,430,775.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.3%	3.6%	4.0%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>1.1%</b>	<b>1.2%</b>	<b>1.3%</b>

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)	(1,137,113.00)	83,826,681.00	1.4%	Not Met
1st Subsequent Year (2024-25)	(4,257.00)	83,059,521.00	0.0%	Met
2nd Subsequent Year (2025-26)	653,733.00	84,536,943.00	N/A	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)

For current year, status not met due primarily to increases in miscellaneous staffing adjustments, utilities and equity services.

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)	29,714,943.15	Met
1st Subsequent Year (2024-25)	27,940,905.15	Met
2nd Subsequent Year (2025-26)	28,594,638.15	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2023-24)	25,531,188.94	Met

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

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

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

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

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

<sup>3</sup> 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.)	4,426.10	4,350.02	4,118.22
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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)	122,410,423.00	120,101,400.00	121,409,541.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	122,410,423.00	120,101,400.00	121,409,541.00

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

3%	3%	3%
3,672,312.69	3,603,042.00	3,642,286.23
0.00	0.00	0.00
3,672,312.69	3,603,042.00	3,642,286.23

**10C. Calculating the District's Available Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2023-24)	(2024-25)	(2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,672,400.00	3,597,700.00	3,636,900.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	350,596.28	769,439.28	1,200,872.28
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)	4,022,996.28	4,367,139.28	4,837,772.28
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.29%	3.64%	3.98%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>3,672,312.69</b>	<b>3,603,042.00</b>	<b>3,642,286.23</b>
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)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

No

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

**S3. Temporary Interfund Borrowings**

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

No

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

**S4. Contingent Revenues**

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

No

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



**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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
<b>1a. Contributions, Unrestricted General Fund</b>					
<b>(Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2023-24)	(22,356,276.00)	(22,355,942.00)	0.0%	(334.00)	Met
1st Subsequent Year (2024-25)	(24,296,659.00)	(24,500,886.00)	.8%	204,227.00	Met
2nd Subsequent Year (2025-26)	(25,876,472.00)	(26,101,386.00)	.9%	224,914.00	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2023-24)	888,000.00	888,000.00	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
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2023-24)	4,919,000.00	4,919,000.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	3,599,000.00	3,279,000.00	-8.9%	(320,000.00)	Not Met
2nd Subsequent Year (2025-26)	1,269,000.00	744,000.00	-41.4%	(525,000.00)	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

**Explanation:**

(required if NOT met)

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

**Explanation:**

(required if NOT met)

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

**Explanation:**  
(required if NOT met)

For the two subsequent years, change is due to revised anticipated capital outlay needs.

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

**Project Information:**  
(required if YES)


**S6. Long-term Commitments**

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?

(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023-24
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	Fund 01	7438, 7439	878,948
Certificates of Participation	9	Fund 51	7433, 7434	74,340,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

PARS 2018 / Early Retirement Incentive	1	Fund 01	7438, 7439	632,467
PARS 2021/ Early Retirement Incentive	4	Fund 01	7438, 7439	909,198
TOTAL:				76,760,613

Type of Commitment (continued)	Prior Year (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	Annual Payment	Annual Payment	Annual Payment	Annual Payment
	(P & I)	(P & I)	(P & I)	(P & I)
Capital Leases	287,875	297,406	305,199	315,236
Certificates of Participation				
General Obligation Bonds	11,731,332	11,656,057	11,665,625	11,729,639
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

PARS 2018 / Early Retirement Incentive	648,284	648,284		
PARS 2021/ Early Retirement Incentive	248,118	248,118	248,118	248,118

Total Annual Payments:	12,915,609	12,849,865	12,218,942	12,292,993
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

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DATA ENTRY: Enter an explanation if Yes.

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

**Explanation:**

(Required if Yes  
to increase in total  
annual payments)

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

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

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

No

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

**Explanation:**

(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes

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

No

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

No

2 OPEB Liabilities

a. Total OPEB liability

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

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	8,400,473.00	8,400,473.00
b. OPEB plan(s) fiduciary net position (if applicable)	6,370,304.00	6,370,304.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	2,030,169.00	2,030,169.00

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

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

Actuarial	
	Jun 30, 2021

Data must be entered.

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2023-24)	560,651.00	560,651.00
1st Subsequent Year (2024-25)	560,561.00	560,561.00
2nd Subsequent Year (2025-26)	560,651.00	560,651.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

Current Year (2023-24)	561,000.00	561,000.00
1st Subsequent Year (2024-25)	561,000.00	561,000.00
2nd Subsequent Year (2025-26)	561,000.00	561,000.00

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)

Current Year (2023-24)	731,898.00	731,898.00
1st Subsequent Year (2024-25)	673,757.00	673,757.00
2nd Subsequent Year (2025-26)	623,731.00	623,731.00

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

Current Year (2023-24)	34	34
1st Subsequent Year (2024-25)	34	34
2nd Subsequent Year (2025-26)	34	34

4. Comments:



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

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

1

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

No

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

n/a

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

n/a

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

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

4

Comments:



**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of first interim projections?

Yes

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	281.8	278.3	262.5	280.4

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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



Negotiations Not Settled

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

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

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

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

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


**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?

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

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If Yes, explain the nature of the new costs:

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

**Certificated (Non-management) Step and Column Adjustments**

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


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

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

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


**Certificated (Non-management) - Other**

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):


**S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees**

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of first interim projections?

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

If No, continue with section S8B.

Yes

**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	159.9	159.3	159.3	159.3

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

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

7. Amount included for any tentative salary schedule increases

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

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

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

		Current Year	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>				
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?			

**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?

Yes

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

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	37.3	38.5	39.5	39.5

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.

No

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Total cost of salary settlement

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


Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

4. Amount included for any tentative salary schedule increases

--	--	--

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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


**Management/Supervisor/Confidential**

**Step and Column Adjustments**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year


**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

2. Total cost of other benefits


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

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S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

## ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:  
(optional)

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End of School District Second Interim Criteria and Standards Review

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

Tamalpais Union High

Marin 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)

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

Tamalpais Union High

Marin 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)

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

Tamalpais Union High

Marin 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)

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

Tamalpais Union High

Marin 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)