

Napa Valley Unified School District

2023-24 Second Interim Financial Report Period Narrative

California Education Code Section 42131 requires the Napa Valley Unified School District (NVUSD) to submit two certified financial interim reports per year. This second report also known as Second Interim is based on data from July 1, 2023, through January 31, 2024. The purpose of these reports is to determine whether or not the District will be able to meet its financial obligations for the remainder of the fiscal year and two successive years. Districts are required to certify one of three statements:

1. **Positive Certification** which means that the district **will be able** to meet its financial obligations.
2. **Qualified Certification** which means that the district **may not be able** to meet its financial obligations if certain events occur.
3. **Negative Certification** which means that the District **will not be able** to meet its financial obligations.

This Second Interim Financial Report is based on a series of critical assumptions as outlined in the following narrative. Based solely on information available as of the publication of this report, the Business Office believes that the Napa Valley Unified School District will be able to meet all existing obligations through June 30, 2026, and is thereby presenting a **Positive Certification of the Second Interim Report for approval.**

Background:

The Second Interim Financial Report affords the District's Board, the County Office of Education and the California Department of Education an opportunity to assess how the District is performing financially. Budgets are adopted in June, often before actual funding is known and revisions to the budget are made once the State budget has been adopted. The Second Interim Financial Report provides the Board of Education (and the State of California) an opportunity to measure actual expenditures as of January 31st to the revised budget and projected expenses. The Second Interim Financial Report is important in that it should give an accurate but generally conservative picture as to where the District will end the fiscal year and to develop a budget plan. It is important to note that while it is an accurate picture as of January 31, 2024, and can be used

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for educated predictions, it is only a picture in time and there are many events that may change the outcome.

Who Should We Believe?

There is a stark difference between the Governor's Revenue projection and the Legislative Analyst's Office (LAO). The Governor made some very strong statements about the accuracy of the projections coming out of his office over the LAO. While we appreciate the Governor's positive outlook, overstating revenues is dangerous for the California Budget and can cause unexpected cuts to programs. Recent data from the LAO, points to their revenue projections being more accurate. For example, according to the LAO, the Governor is projecting that Personal Income Tax (PIT) will grow by 12% over 2022-23. Income tax withholding, the largest component of PIT revenue, was running only 2 percent above 2022 levels as of the end of December 2023. It doesn't seem like we will land somewhere in the middle. The LAO is more likely correct.

What Will Happen if the LAO is Correct About the Revenue Outlook?

The Education Budget is approximately 40% of California's Budget. When there is a revenue problem in the overall budget, the education budget always gets adjusted. The only way to adopt a balanced budget as required by law is to utilize a number of tools such as:

- Accounting magic
- Deferrals
- Spending of reserves (State and Prop 98)
- Declare a budget emergency (after March bond measure)
- Suspension of Proposition 98
- Cuts to programs

Revenue Wildcard: Stock Market

The stock market continues to hit all time highs. There has been a great deal of optimism that the Federal Reserve will begin to lower interest rates. Inflation continues to return to normal levels. In the face of high interest rates and inflation, corporate profits have been very strong. However

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the labor market is exceptionally strong, which may hamper the Federal Reserve's ability to lower interest rates. It is hard to imagine that the growth seen in the stock market during the month of January will continue. However, should stock market performance continue to be exceptionally strong, the revenue outlook could improve substantially.

Fiscal Conditions and Budget Outlook

Unprecedented revenue growth largely due to record government spending and very accommodative monetary policy led to record inflation. This record growth was unsustainable. Other factors such as increasing oil prices and housing costs also added to record inflation. The Federal Reserve responded sharply by increasing the Federal Funds Rate from 0% to 5.25%.

Current inflation indicators point to a taming of inflation. The Federal Reserve has paused interest rate hikes. While the Federal Reserve is expected to begin lowering interest rates this year, the labor market remains very strong and corporate profits remain high. While there is no crystal ball, it may take an indication of a recession or large scale financial distress, such a bank failure or two for the Federal Reserve to start decreasing rates.

The labor market is still very strong and unemployment rates are below historic rates, sectors of the economy that are interest rate sensitive such as mortgage, real estate and auto are starting to show signs of distress. Some regional banks are starting to take large losses from commercial real estate loans. Unemployment in CA is low from a historic level, but still the third highest in the Nation. Overall, this implies that employers will need to continue to offer competitive wages.

COLA

At Budget Adoption, the Statutory Cost of Living Adjustment was anticipated to be 3.94% for 2024-25. However, it was adjusted downward to .76%. A COLA of .76% doesn't come close to covering inflationary costs or the cost of Step and Column. The Business Office will need to watch this closely.

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Revenue Outlook

The revenue outlook has shifted from opaque to poor. The revenue outlook was opaque due to the extension of the tax deadline on two occasions. In a typical year, taxes are paid by April 15th. This data is then used to project the revenue outlook for the next fiscal year. However, the tax deadline was extended to October 15th and then to November 15th. As a result, the 2023-24 Budget was adopted in an environment that lacked the necessary data.

Now that 2022 tax year data is finally available, the Legislative Analyst's Office has the ability to prepare a much more clear picture of the revenue outlook. Most recent data from the Legislative Analyst's Office (LAO) paints a very grim picture; the state is likely entering a period of year-over-year budget deficits. The LAO predicts that revenues will be \$26 billion short for fiscal year 2022-23, and \$32 billion short for 2023-24.

Based on the above, school district budgets were very likely allocated more funds than they were entitled to. How this will be handled is unclear; we likely won't have any insight until Governor Newsom releases the 2024-25 May revision. Some tools used in the past include deferrals, cuts, and an unfunded cost of living adjustment. On the positive side, two new tools that will likely be used include the CA Budget Reserve and the Prop 98 Reserve.

A Return of Layoffs?

Covid related one time funds have inflated the coffers of school Districts and have hidden structural deficits. Districts have spent these funds in a variety of manners with a focus on mitigating learning loss. It is generally a bad idea to spend one time funds on positions, but the sheer size of the funds and need to address learning loss caused districts to inflate positions far above their historic norms. With the end of these one time funds on the horizon, many districts will need to consider layoffs in the near future. Layoffs are not anticipated for 2024-25. **However, the District will need to continue to cut positions due to declining enrollment for both classified and certificated employees.** This can be accomplished through attrition and not filling

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open positions. It is imperative that the District make these adjustments. This keeps the District from getting behind with reductions forcing layoffs.

NVUSD Budget Challenge: Charter Impact

Mayacamas District Charter (the charter) school has caused significant budget uncertainty. Enrollment in a charter school directly impacts district ADA and shifts revenues from the District to the charter. The charter projected an enrollment of 180 students for 2023-24, but approximately 70 students actually enrolled.

The charter later submitted a Countywide Charter Petition with enrollment increasing to 414 students over time. Should this petition be approved, it would have a large negative impact on the District and cost the district in excess of \$4 million dollars per year or over \$16 million dollars over four years. The petitioners pulled the Countywide Charter Petition and submitted a new one.

A charter school enrollment of 414 was NOT included in the budget. Should this occur, our budgetary outlook will be poor. We would need to respond by reducing costs by laying off positions and reducing programs.

NVUSD Budget Challenge: Declining Enrollment

Enrollment has declined significantly in NVUSD and is anticipated to continue to decline for the foreseeable future. Declining birth rates across the state and Napa Valley indicate that smaller and smaller cohorts of students are entering K-12 schools. The high cost of housing has caused a migration to less expensive areas in California and a movement out of state. Napa Valley is especially impacted by this statewide trend as the local economy does not produce enough high paying jobs to afford housing in the valley. As a result, Napa Valley is one of the least affordable places to live in California. NVUSD responded to declining enrollment by closing two elementary schools for the 2020-21 school year and Harvest Middle School in 2021-22. The District will need to continue to align the number of facilities to enrollment. Additionally, Mayacamas Charter School will continue to have a negative impact on declining enrollment.

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NVUSD Budget Challenge: One Time Funds

The District currently has approximately 41 FTE or \$3.3 million dollars of positions being funded outside of the general fund in one time funds. These positions were primarily added to support students and the operational impact of Covid. The District's remaining one time funds will primarily be used to fund these positions leaving about \$2 million dollars of discretionary one time expenditures per year over the four year life span. This is significantly less than in the past. Divisions will need to make difficult decisions and cut expenditures by using data to determine what is working and what isn't. This will have a significant impact on our discretionary contracts and expanded services we have offered in response to the pandemic.

Learning Recovery Emergency Block Grant

The state of California recently settled a lawsuit with families from Oakland and Los Angeles Unified related to the pandemic. While this was not the case for NVUSD, many districts such as Oakland and Los Angeles were slow to roll out distance learning and devices for students when schools were closed. Instead of going to trial or paying a settlement, there was an agreement to take money that was already given to schools and repurpose it. Specifically, school districts with any Learning Recovery Emergency Block grant funds would need to utilize the dollars in a more targeted manner, bring a plan to their school boards, and report about the use and success in the future year's LCAP. Changing the allowable use of funds already allocated and only for districts with remaining funds creates challenges for District budgets and could cause serious issues.

The NVUSD Board of Education recently approved our plan to spend remaining one time funds including the Learning Recovery Emergency Block Grant. This plan was based on data and student needs and is aligned with allowable expenditures. Our expenditure plan seems very aligned with the proposed language, but this may change. Should the final language suddenly change, this creates a risk for our budget as we already have an expenditure plan for these funds. The Business Office will watch this language closely and continue to advocate for the greatest flexibility possible.

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Second Interim Unrestricted Summary

The District has had to make substantial reductions in costs over the last four years to address declining enrollment, including closing schools and reducing employees. While declining enrollment will continue in Napa and the state for the foreseeable future, the District is in a much better position to respond to these challenges. The state also changed the calculation of average daily attendance, which is the primary driver of school funding. This change resulted in a 3 year average daily attendance instead of using a single year. This change to a 3 year average gives school districts additional time to respond to declining enrollment.

Budget Unrestricted Summary			
	2023-24 Base Year	2024-25 Year 2	2025-26 Year 3
Revenue	\$ 216,368,814	\$ 215,182,117	\$ 217,356,272
Expense	\$ 211,078,378	\$ 219,757,261	\$ 223,889,280
Net Increase (Decrease) in Fund Balance	\$ 5,290,435.77	\$ (4,575,144.58)	\$ (6,533,008.40)
Reserve for Economic Uncertainty (9789)	\$ 30,470,664.45	\$ 27,095,574.87	\$ 27,462,566.47
Committed for Continued District Operations in a Declining Enrollment Environment (9760)	\$ 53,884,733.00	\$ 52,684,678.00	\$ 45,784,678.00
Reserve Percentage After Committed	9.99%	9.99%	9.98%
3% Reserve Requirement Met (Yes or No)	Yes	Yes	Yes
10% District Reserve Requirement Met (Yes or No)	Yes	Yes	Yes
LCFF or Basic Aid	LCFF	LCFF	LCFF
This summary assumes that LCFF funding will increase via a funded COLA of 1.00% in 2024-25 and 3.29% in 2025-26.			

The three year budget shows increasing reserves in 2023-24, but with projected deficit spending in 2024-25. The District will need to monitor this closely and make adjustments where needed. After committing funds for declining enrollment, reserves are projected to be just under 10% for the three year budget cycle. It is important to note that reserves are calculated as a percentage of total restricted and unrestricted expenditures. This means that in years with larger than normal expenditure of one time dollars, the reserve percentage will fluctuate.

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It is imperative that the District maintain significant reserves due to declining enrollment, a weak economy, and cash flow needs. The District receives the vast majority of its revenues from property taxes, making cash flow a challenge. This means that the District has historically had to borrow \$15-30 million dollars during the year in anticipation of tax receipts. This borrowing comes with a cost to the general fund. The Business Office does not anticipate needing to borrow cash to meet cash flow needs for 2024-25. However, should the budget proposal include deferrals, this could change.

Budget Assumptions

Because there can be many unpredictable factors affecting revenues and expenditures, it is important to develop and utilize budget assumptions based on the best information available at the time financial reports are approved. The Second Interim Report, therefore, should be considered a “snapshot in time” of the financial plan of the District on the date it is approved. As the school year progresses, variables change and the budget will be updated by staff.

Assumptions

- Covid ADA based on a three year average, which is inflated for districts with declining enrollment. The positive impact of this will be reduced by $\frac{1}{3}$ every year
- Additional Transitional Kinder Enrollment and funding for TK
TK class size of 24
- A COLA of 1.00 for 2024-25 and 3.29% for 2025-26, and 3.19% for 2026-27
- Step and column costs equal to 1.50%
- Limited funding for NVUSD Compensation Formula

Adopting a Balanced Budget May Not be Possible

The Business Office has a goal to adopt a balanced budget for the current fiscal year. We have accomplished this over the last 4 budget years. The combination of declining enrollment, loss of 3 year average ADA and reduced COLA may make this goal very difficult to impossible. We will

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continue to work towards this goal. Due to statutory lay-off deadlines, the District will only be able to reduce employee related costs through attrition.

Conclusion

With enrollment declines and other increasing costs, the District is faced with the serious task of addressing reductions in this year and beyond to maintain a balanced budget and address fiscal solvency issues.

It is the recommendation of staff that the Second Interim Financial Report for 2023-24, for the period ending January 31, 2024, be approved by the Board with a **positive certification**.

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

Signed:



District Superintendent or Designee

Date:

MARCH 7, 2024

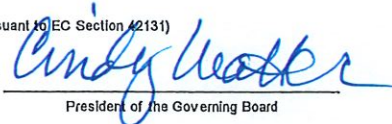
NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

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

Meeting Date: March 07, 2024

Signed:



President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒

POSITIVE CERTIFICATION

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

☐

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: Jenna Burrows

Telephone: 707-253-3441

Title: Executive Director Fiscal Services

E-mail: jburrows@nvusd.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	

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

Signed: 

District Superintendent or Designee

Date: MARCH 7, 2024

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

To the County Superintendent of Schools:

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

Meeting Date: March 07, 2024

Signed: 

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒

POSITIVE CERTIFICATION

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

☐

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: Jenna Burrows

Telephone: 707-253-3441

Title: Executive Director Fiscal Services

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

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

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	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	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?		X
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	15,720.04	15,735.67	14,998.11	15,735.67	0.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	15,720.04	15,735.67	14,998.11	15,735.67	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	15,720.04	15,735.67	14,998.11	15,735.67	0.00	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	202,167,053.00	210,204,000.00	117,801,091.99	210,204,000.00	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	3,261,893.00	4,032,957.00	2,508,022.09	4,032,957.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,565,043.00	2,131,857.00	1,811,390.20	2,131,857.00	0.00	0.0%
5) TOTAL, REVENUES			206,993,989.00	216,368,814.00	122,120,504.28	216,368,814.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	84,421,867.00	86,180,082.00	46,143,200.14	86,180,397.50	(315.50)	0.0%
2) Classified Salaries		2000-2999	26,325,094.00	26,911,480.00	14,882,399.74	26,910,480.00	1,000.00	0.0%
3) Employee Benefits		3000-3999	36,475,842.00	35,309,131.00	18,869,632.02	35,308,832.50	298.50	0.0%
4) Books and Supplies		4000-4999	2,745,707.00	4,698,882.00	1,046,560.17	4,684,849.95	14,032.05	0.3%
5) Services and Other Operating Expenditures		5000-5999	28,218,891.00	30,835,210.00	11,796,040.92	30,850,240.36	(15,030.36)	0.0%
6) Capital Outlay		6000-6999	125,000.00	414,061.00	19,506.37	414,061.40	(.40)	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	(4,390,026.00)	(6,632,623.00)	(144,619.00)	(6,632,623.48)	.48	0.0%
9) TOTAL, EXPENDITURES			173,922,375.00	177,716,223.00	92,612,720.36	177,716,238.23		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			33,071,614.00	38,652,591.00	29,507,783.92	38,652,575.77		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(31,704,238.00)	(33,362,140.00)	(111,015.76)	(33,362,140.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(31,704,238.00)	(33,362,140.00)	(111,015.76)	(33,362,140.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,367,376.00	5,290,451.00	29,396,768.16	5,290,435.77		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	64,098,077.00	79,364,204.00		79,364,203.68	(.32)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,098,077.00	79,364,204.00		79,364,203.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,098,077.00	79,364,204.00		79,364,203.68		
2) Ending Balance, June 30 (E + F1e)			65,465,453.00	84,654,655.00		84,654,639.45		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	89,150.00	89,150.00		89,150.00		
Stores		9712	95,529.83	109,622.00		109,622.00		
Prepaid Items		9713	0.00	100,470.00		100,470.00		
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	39,325,000.00	53,884,678.00		53,884,733.00		
d) Assigned								
Other Assignments		9780	5,392.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	25,950,381.17	30,470,719.00		30,470,664.45		
Unassigned/Unappropriated Amount		9790	0.00	16.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	82,715,107.00	62,589,721.00	37,647,404.00	62,589,721.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	3,144,008.00	3,147,134.00	1,635,837.00	3,147,134.00	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	449,500.00	449,900.00	206,116.00	449,900.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	223.95	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	148,145,348.00	157,821,500.00	73,736,033.13	157,821,500.00	0.00	0.0%
Unsecured Roll Taxes		8042	5,678,000.00	6,367,600.00	5,622,477.91	6,367,600.00	0.00	0.0%
Prior Years' Taxes		8043	31,304.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,405,470.00	4,625,345.00	0.00	4,625,345.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(38,349,568.00)	(22,396,311.00)	0.00	(22,396,311.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			205,219,169.00	212,604,889.00	118,848,091.99	212,604,889.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,052,116.00)	(2,400,889.00)	(1,047,000.00)	(2,400,889.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			202,167,053.00	210,204,000.00	117,801,091.99	210,204,000.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	703,249.00	742,426.00	742,426.00	742,426.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,558,644.00	2,684,271.00	1,438,747.09	2,684,271.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	606,260.00	326,849.00	606,260.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,261,893.00	4,032,957.00	2,508,022.09	4,032,957.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	39,162.00	39,161.62	39,162.00	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	450,500.00	460,278.00	228,160.17	460,278.00	0.00	0.0%
Interest		8660	688,345.00	1,300,000.00	1,670,923.84	1,300,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	229,337.00	182,822.00	73,857.17	182,822.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,000.00	1,000.00	977.10	1,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	195,861.00	148,595.00	(201,689.70)	148,595.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,565,043.00	2,131,857.00	1,811,390.20	2,131,857.00	0.00	0.0%
TOTAL, REVENUES			206,993,989.00	216,368,814.00	122,120,504.28	216,368,814.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	70,025,582.00	71,256,459.00	37,944,919.71	71,256,774.50	(315.50)	0.0%
Certificated Pupil Support Salaries		1200	4,345,436.00	4,442,414.00	2,290,390.65	4,442,414.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,806,939.00	9,173,474.00	5,377,425.92	9,173,474.00	0.00	0.0%
Other Certificated Salaries		1900	1,243,910.00	1,307,735.00	530,463.86	1,307,735.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			84,421,867.00	86,180,082.00	46,143,200.14	86,180,397.50	(315.50)	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,440,699.00	1,560,978.00	785,276.83	1,560,978.00	0.00	0.0%
Classified Support Salaries		2200	12,697,734.00	12,849,259.00	7,179,058.51	12,848,259.00	1,000.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,554,807.00	2,724,402.00	1,571,209.45	2,724,402.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	9,175,552.00	9,218,122.00	5,102,644.29	9,218,122.00	0.00	0.0%
Other Classified Salaries		2900	456,302.00	558,719.00	244,210.66	558,719.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			26,325,094.00	26,911,480.00	14,882,399.74	26,910,480.00	1,000.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	15,516,571.00	15,766,636.00	8,213,667.22	15,766,706.00	(70.00)	0.0%
PERS		3201-3202	6,896,824.00	6,764,267.00	3,643,355.76	6,764,000.00	267.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,060,707.00	3,198,987.00	1,753,228.80	3,198,909.00	78.00	0.0%
Health and Welfare Benefits		3401-3402	5,611,004.00	5,093,872.00	2,691,338.41	5,093,872.00	0.00	0.0%
Unemployment Insurance		3501-3502	51,294.00	53,355.00	26,944.00	53,342.50	12.50	0.0%
Workers' Compensation		3601-3602	1,536,857.00	1,615,322.00	874,180.98	1,615,311.00	11.00	0.0%
OPEB, Allocated		3701-3702	2,183,519.00	2,176,403.00	1,324,916.90	2,176,403.00	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	1,619,066.00	640,289.00	341,999.95	640,289.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			36,475,842.00	35,309,131.00	18,869,632.02	35,308,832.50	298.50	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	80,000.00	9,000.00	7,161.46	8,100.00	900.00	10.0%
Books and Other Reference Materials		4200	31,418.00	34,338.00	12,976.47	34,337.50	.50	0.0%
Materials and Supplies		4300	2,512,928.00	4,425,039.00	940,138.09	4,416,907.28	8,131.72	0.2%
Noncapitalized Equipment		4400	121,361.00	230,505.00	86,284.15	225,505.17	4,999.83	2.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,745,707.00	4,698,882.00	1,046,560.17	4,684,849.95	14,032.05	0.3%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,775,180.00	1,977,604.00	439,780.59	1,977,604.16	(.16)	0.0%
Travel and Conferences		5200	405,728.00	458,954.00	201,729.48	465,584.00	(6,630.00)	-1.4%
Dues and Memberships		5300	119,945.00	114,167.00	91,369.18	114,167.00	0.00	0.0%
Insurance		5400-5450	3,654,947.00	3,677,482.00	3,034,542.79	3,677,482.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,143,500.00	7,150,500.00	2,602,973.65	7,150,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	514,261.00	573,713.00	181,635.94	581,712.60	(7,999.60)	-1.4%
Transfers of Direct Costs		5710	357,500.00	280,594.00	192,117.59	281,095.00	(501.00)	-0.2%
Transfers of Direct Costs - Interfund		5750	11,600.00	15,823.00	2,489.36	15,823.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,621,872.00	15,972,155.00	4,840,342.13	15,972,154.60	.40	0.0%
Communications		5900	614,358.00	614,218.00	209,060.21	614,118.00	100.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,218,891.00	30,835,210.00	11,796,040.92	30,850,240.36	(15,030.36)	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	67,000.00	0.00	67,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	125,000.00	327,550.00	0.00	327,550.40	(.40)	0.0%
Equipment Replacement		6500	0.00	19,511.00	19,506.37	19,511.00	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			125,000.00	414,061.00	19,506.37	414,061.40	(.40)	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(4,002,057.00)	(6,203,317.00)	(37,784.00)	(6,203,317.48)	.48	0.0%
Transfers of Indirect Costs - Interfund		7350	(387,969.00)	(429,306.00)	(106,835.00)	(429,306.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,390,026.00)	(6,632,623.00)	(144,619.00)	(6,632,623.48)	.48	0.0%
TOTAL, EXPENDITURES			173,922,375.00	177,716,223.00	92,612,720.36	177,716,238.23	(15.23)	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(31,704,238.00)	(33,362,140.00)	(111,015.76)	(33,362,140.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(31,704,238.00)	(33,362,140.00)	(111,015.76)	(33,362,140.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(31,704,238.00)	(33,362,140.00)	(111,015.76)	(33,362,140.00)	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	12,944,889.00	12,916,443.00	0.00	12,916,443.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,037,374.00	20,423,074.00	4,293,398.34	20,423,074.30	.30	0.0%
3) Other State Revenue		8300-8599	17,173,249.00	29,196,308.00	8,329,010.03	29,196,308.70	.70	0.0%
4) Other Local Revenue		8600-8799	2,295,665.00	4,206,199.00	2,383,538.25	4,221,218.28	15,019.28	0.4%
5) TOTAL, REVENUES			42,451,177.00	66,742,024.00	15,005,946.62	66,757,044.28		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	25,823,731.00	30,730,752.00	13,979,268.67	30,732,750.46	(1,998.46)	0.0%
2) Classified Salaries		2000-2999	14,230,479.00	15,286,865.00	8,228,966.90	15,286,867.49	(2.49)	0.0%
3) Employee Benefits		3000-3999	22,171,201.00	22,386,111.00	6,736,050.89	22,386,736.19	(625.19)	0.0%
4) Books and Supplies		4000-4999	12,421,800.00	26,345,436.00	4,177,837.12	26,322,409.90	23,026.10	0.1%
5) Services and Other Operating Expenditures		5000-5999	9,012,103.00	25,283,039.00	9,741,427.86	25,318,444.28	(35,405.28)	-0.1%
6) Capital Outlay		6000-6999	50,000.00	1,044,894.00	113,357.45	1,044,894.47	(.47)	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	4,002,057.00	6,203,317.00	37,784.00	6,203,317.48	(.48)	0.0%
9) TOTAL, EXPENDITURES			87,711,371.00	127,280,414.00	43,014,692.89	127,295,420.27		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(45,260,194.00)	(60,538,390.00)	(28,008,746.27)	(60,538,375.99)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	31,704,238.00	33,362,140.00	111,015.76	33,362,140.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			31,704,238.00	33,362,140.00	111,015.76	33,362,140.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,555,956.00)	(27,176,250.00)	(27,897,730.51)	(27,176,235.99)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,555,956.00	49,260,144.00		49,260,141.13	(2.87)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,555,956.00	49,260,144.00		49,260,141.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,555,956.00	49,260,144.00		49,260,141.13		
2) Ending Balance, June 30 (E + F1e)			0.00	22,083,894.00		22,083,905.14		
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	0.00	22,083,910.00		22,083,906.06		
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	(16.00)		(.92)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	12,944,889.00	12,916,443.00	0.00	12,916,443.00	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			12,944,889.00	12,916,443.00	0.00	12,916,443.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,190,556.00	3,599,107.00	0.00	3,599,107.00	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	205,215.00	206,915.00	0.00	206,915.00	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	1,564,700.00	2,754,411.00	1,562,512.41	2,754,411.00	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	308,390.00	480,665.00	72,509.10	480,665.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	43,818.00	9,250.22	43,818.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	421,086.00	685,150.00	239,809.19	685,150.00	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	107,122.00	344,891.00	201,409.01	344,891.04	.04	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	4,240,305.00	12,308,117.00	2,207,908.41	12,308,117.26	.26	0.0%
TOTAL, FEDERAL REVENUE			10,037,374.00	20,423,074.00	4,293,398.34	20,423,074.30	.30	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	918,363.00	673,143.00	461,722.00	673,143.00	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	304,132.00	304,131.73	304,131.73	(.27)	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,020,326.00	1,213,036.00	192,710.34	1,213,036.40	.40	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	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	15,234,560.00	27,005,997.00	7,370,445.96	27,005,997.57	.57	0.0%
TOTAL, OTHER STATE REVENUE			17,173,249.00	29,196,308.00	8,329,010.03	29,196,308.70	.70	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	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	896,826.00	765,845.00	227,559.00	765,844.59	(.41)	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	1,398,839.00	3,440,354.00	2,155,979.25	3,455,373.69	15,019.69	0.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,295,665.00	4,206,199.00	2,383,538.25	4,221,218.28	15,019.28	0.4%
TOTAL, REVENUES			42,451,177.00	66,742,024.00	15,005,946.62	66,757,044.28	15,020.28	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	17,911,868.00	20,783,796.00	9,261,501.93	20,785,794.79	(1,998.79)	0.0%
Certificated Pupil Support Salaries		1200	4,451,999.00	4,781,539.00	2,494,404.19	4,781,538.60	.40	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,686,235.00	2,328,931.00	1,245,382.47	2,328,931.27	(.27)	0.0%
Other Certificated Salaries		1900	1,773,629.00	2,836,486.00	977,980.08	2,836,485.80	.20	0.0%
TOTAL, CERTIFICATED SALARIES			25,823,731.00	30,730,752.00	13,979,268.67	30,732,750.46	(1,998.46)	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,462,871.00	7,826,532.00	4,289,544.09	7,826,532.00	0.00	0.0%
Classified Support Salaries		2200	5,011,192.00	5,747,184.00	3,040,837.03	5,747,185.19	(1.19)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	697,978.00	540,337.00	338,971.64	540,337.30	(.30)	0.0%
Clerical, Technical and Office Salaries		2400	905,421.00	951,431.00	461,994.62	951,431.52	(.52)	0.0%
Other Classified Salaries		2900	153,017.00	221,381.00	97,619.52	221,381.48	(.48)	0.0%
TOTAL, CLASSIFIED SALARIES			14,230,479.00	15,286,865.00	8,228,966.90	15,286,867.49	(2.49)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	13,739,889.00	13,807,084.00	2,321,473.37	13,807,465.70	(381.70)	0.0%
PERS		3201-3202	3,723,017.00	4,001,108.00	2,077,667.63	4,001,108.72	(.72)	0.0%
OASDI/Medicare/Alternative		3301-3302	1,453,943.00	1,638,219.00	846,138.99	1,638,449.13	(230.13)	0.0%
Health and Welfare Benefits		3401-3402	2,210,405.00	1,808,580.00	899,016.59	1,808,580.33	(.33)	0.0%
Unemployment Insurance		3501-3502	21,224.00	21,029.00	8,033.04	21,016.37	12.63	0.1%
Workers' Compensation		3601-3602	572,053.00	612,603.00	318,042.69	612,631.06	(28.06)	0.0%
OPEB, Allocated		3701-3702	311,077.00	323,173.00	170,599.79	323,170.24	2.76	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	139,593.00	174,315.00	95,078.79	174,314.64	.36	0.0%
TOTAL, EMPLOYEE BENEFITS			22,171,201.00	22,386,111.00	6,736,050.89	22,386,736.19	(625.19)	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,074,326.00	4,068,656.00	2,649,217.64	4,068,656.00	0.00	0.0%
Books and Other Reference Materials		4200	6,817.00	143,818.00	86,914.60	143,817.98	.02	0.0%
Materials and Supplies		4300	11,314,829.00	19,941,557.00	1,111,693.13	19,918,531.19	23,025.81	0.1%
Noncapitalized Equipment		4400	25,828.00	1,887,273.00	269,182.80	1,887,273.00	0.00	0.0%
Food		4700	0.00	304,132.00	60,828.95	304,131.73	.27	0.0%
TOTAL, BOOKS AND SUPPLIES			12,421,800.00	26,345,436.00	4,177,837.12	26,322,409.90	23,026.10	0.1%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,968,258.00	14,453,290.00	5,534,451.55	14,453,290.00	0.00	0.0%
Travel and Conferences		5200	221,449.00	512,683.00	167,685.99	521,682.13	(8,999.13)	-1.8%
Dues and Memberships		5300	3,047.00	35,373.00	31,395.32	35,373.00	0.00	0.0%
Insurance		5400-5450	0.00	200.00	70.30	200.00	0.00	0.0%
Operations and Housekeeping Services		5500	110,000.00	101,000.00	47,692.84	101,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	507,505.00	727,954.00	351,948.95	727,954.00	0.00	0.0%
Transfers of Direct Costs		5710	(357,500.00)	(280,594.00)	(192,117.59)	(281,095.00)	501.00	-0.2%
Transfers of Direct Costs - Interfund		5750	22,000.00	10,137.00	5,470.73	10,136.50	.50	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,536,794.00	9,721,936.00	3,794,496.57	9,748,843.65	(26,907.65)	-0.3%
Communications		5900	550.00	1,060.00	333.20	1,060.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,012,103.00	25,283,039.00	9,741,427.86	25,318,444.28	(35,405.28)	-0.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	306,860.00	0.00	306,860.00	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	50,000.00	738,034.00	113,357.45	738,034.47	(.47)	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,000.00	1,044,894.00	113,357.45	1,044,894.47	(.47)	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
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)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	4,002,057.00	6,203,317.00	37,784.00	6,203,317.48	(.48)	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			4,002,057.00	6,203,317.00	37,784.00	6,203,317.48	(.48)	0.0%
TOTAL, EXPENDITURES			87,711,371.00	127,280,414.00	43,014,692.89	127,295,420.27	(15,006.27)	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	31,704,238.00	33,362,140.00	111,015.76	33,362,140.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			31,704,238.00	33,362,140.00	111,015.76	33,362,140.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			31,704,238.00	33,362,140.00	111,015.76	33,362,140.00	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)
A. REVENUES								
1) LCFF Sources		8010-8099	215,111,942.00	223,120,443.00	117,801,091.99	223,120,443.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,037,374.00	20,423,074.00	4,293,398.34	20,423,074.30	.30	0.0%
3) Other State Revenue		8300-8599	20,435,142.00	33,229,265.00	10,837,032.12	33,229,265.70	.70	0.0%
4) Other Local Revenue		8600-8799	3,860,708.00	6,338,056.00	4,194,928.45	6,353,075.28	15,019.28	0.2%
5) TOTAL, REVENUES			249,445,166.00	283,110,838.00	137,126,450.90	283,125,858.28		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	110,245,598.00	116,910,834.00	60,122,468.81	116,913,147.96	(2,313.96)	0.0%
2) Classified Salaries		2000-2999	40,555,573.00	42,198,345.00	23,111,366.64	42,197,347.49	997.51	0.0%
3) Employee Benefits		3000-3999	58,647,043.00	57,695,242.00	25,605,682.91	57,695,568.69	(326.69)	0.0%
4) Books and Supplies		4000-4999	15,167,507.00	31,044,318.00	5,224,397.29	31,007,259.85	37,058.15	0.1%
5) Services and Other Operating Expenditures		5000-5999	37,230,994.00	56,118,249.00	21,537,468.78	56,168,684.64	(50,435.64)	-0.1%
6) Capital Outlay		6000-6999	175,000.00	1,458,955.00	132,863.82	1,458,955.87	(.87)	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	(387,969.00)	(429,306.00)	(106,835.00)	(429,306.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			261,633,746.00	304,996,637.00	135,627,413.25	305,011,658.50		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,188,580.00)	(21,885,799.00)	1,499,037.65	(21,885,800.22)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,188,580.00)	(21,885,799.00)	1,499,037.65	(21,885,800.22)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	77,654,033.00	128,624,348.00		128,624,344.81	(3.19)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			77,654,033.00	128,624,348.00		128,624,344.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,654,033.00	128,624,348.00		128,624,344.81		
2) Ending Balance, June 30 (E + F1e)			65,465,453.00	106,738,549.00		106,738,544.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	89,150.00	89,150.00		89,150.00		
Stores		9712	95,529.83	109,622.00		109,622.00		
Prepaid Items		9713	0.00	100,470.00		100,470.00		
All Others		9719	0.00	0.00		0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	22,083,910.00		22,083,906.06		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	39,325,000.00	53,884,678.00		53,884,733.00		
d) Assigned								
Other Assignments		9780	5,392.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	25,950,381.17	30,470,719.00		30,470,664.45		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(.92)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	82,715,107.00	62,589,721.00	37,647,404.00	62,589,721.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	3,144,008.00	3,147,134.00	1,635,837.00	3,147,134.00	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	449,500.00	449,900.00	206,116.00	449,900.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	223.95	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	148,145,348.00	157,821,500.00	73,736,033.13	157,821,500.00	0.00	0.0%
Unsecured Roll Taxes		8042	5,678,000.00	6,367,600.00	5,622,477.91	6,367,600.00	0.00	0.0%
Prior Years' Taxes		8043	31,304.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	3,405,470.00	4,625,345.00	0.00	4,625,345.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(38,349,568.00)	(22,396,311.00)	0.00	(22,396,311.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			205,219,169.00	212,604,889.00	118,848,091.99	212,604,889.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,052,116.00)	(2,400,889.00)	(1,047,000.00)	(2,400,889.00)	0.00	0.0%
Property Taxes Transfers		8097	12,944,889.00	12,916,443.00	0.00	12,916,443.00	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			215,111,942.00	223,120,443.00	117,801,091.99	223,120,443.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,190,556.00	3,599,107.00	0.00	3,599,107.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	205,215.00	206,915.00	0.00	206,915.00	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	1,564,700.00	2,754,411.00	1,562,512.41	2,754,411.00	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	308,390.00	480,665.00	72,509.10	480,665.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	43,818.00	9,250.22	43,818.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	421,086.00	685,150.00	239,809.19	685,150.00	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	107,122.00	344,891.00	201,409.01	344,891.04	.04	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	4,240,305.00	12,308,117.00	2,207,908.41	12,308,117.26	.26	0.0%
TOTAL, FEDERAL REVENUE			10,037,374.00	20,423,074.00	4,293,398.34	20,423,074.30	.30	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	918,363.00	673,143.00	461,722.00	673,143.00	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	304,132.00	304,131.73	304,131.73	(.27)	0.0%
Mandated Costs Reimbursements		8550	703,249.00	742,426.00	742,426.00	742,426.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,578,970.00	3,897,307.00	1,631,457.43	3,897,307.40	.40	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%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	15,234,560.00	27,612,257.00	7,697,294.96	27,612,257.57	.57	0.0%
TOTAL, OTHER STATE REVENUE			20,435,142.00	33,229,265.00	10,837,032.12	33,229,265.70	.70	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	39,162.00	39,161.62	39,162.00	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	450,500.00	460,278.00	228,160.17	460,278.00	0.00	0.0%
Interest		8660	688,345.00	1,300,000.00	1,670,923.84	1,300,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,126,163.00	948,667.00	301,416.17	948,666.59	(.41)	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,000.00	1,000.00	977.10	1,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,594,700.00	3,588,949.00	1,954,289.55	3,603,968.69	15,019.69	0.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,860,708.00	6,338,056.00	4,194,928.45	6,353,075.28	15,019.28	0.2%
TOTAL, REVENUES			249,445,166.00	283,110,838.00	137,126,450.90	283,125,858.28	15,020.28	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	87,937,450.00	92,040,255.00	47,206,421.64	92,042,569.29	(2,314.29)	0.0%
Certificated Pupil Support Salaries		1200	8,797,435.00	9,223,953.00	4,784,794.84	9,223,952.60	.40	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,493,174.00	11,502,405.00	6,622,808.39	11,502,405.27	(.27)	0.0%
Other Certificated Salaries		1900	3,017,539.00	4,144,221.00	1,508,443.94	4,144,220.80	.20	0.0%
TOTAL, CERTIFICATED SALARIES			110,245,598.00	116,910,834.00	60,122,468.81	116,913,147.96	(2,313.96)	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,903,570.00	9,387,510.00	5,074,820.92	9,387,510.00	0.00	0.0%
Classified Support Salaries		2200	17,708,926.00	18,596,443.00	10,219,895.54	18,595,444.19	998.81	0.0%
Classified Supervisors' and Administrators' Salaries		2300	3,252,785.00	3,264,739.00	1,910,181.09	3,264,739.30	(.30)	0.0%
Clerical, Technical and Office Salaries		2400	10,080,973.00	10,169,553.00	5,564,638.91	10,169,553.52	(.52)	0.0%
Other Classified Salaries		2900	609,319.00	780,100.00	341,830.18	780,100.48	(.48)	0.0%
TOTAL, CLASSIFIED SALARIES			40,555,573.00	42,198,345.00	23,111,366.64	42,197,347.49	997.51	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	29,256,460.00	29,573,720.00	10,535,140.59	29,574,171.70	(451.70)	0.0%
PERS		3201-3202	10,619,841.00	10,765,375.00	5,721,023.39	10,765,108.72	266.28	0.0%
OASDI/Medicare/Alternative		3301-3302	4,514,650.00	4,837,206.00	2,599,367.79	4,837,358.13	(152.13)	0.0%
Health and Welfare Benefits		3401-3402	7,821,409.00	6,902,452.00	3,590,355.00	6,902,452.33	(.33)	0.0%
Unemployment Insurance		3501-3502	72,518.00	74,384.00	34,977.04	74,358.87	25.13	0.0%
Workers' Compensation		3601-3602	2,108,910.00	2,227,925.00	1,192,223.67	2,227,942.06	(17.06)	0.0%
OPEB, Allocated		3701-3702	2,494,596.00	2,499,576.00	1,495,516.69	2,499,573.24	2.76	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,758,659.00	814,604.00	437,078.74	814,603.64	.36	0.0%
TOTAL, EMPLOYEE BENEFITS			58,647,043.00	57,695,242.00	25,605,682.91	57,695,568.69	(326.69)	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,154,326.00	4,077,656.00	2,656,379.10	4,076,756.00	900.00	0.0%
Books and Other Reference Materials		4200	38,235.00	178,156.00	99,891.07	178,155.48	.52	0.0%
Materials and Supplies		4300	13,827,757.00	24,366,596.00	2,051,831.22	24,335,438.47	31,157.53	0.1%
Noncapitalized Equipment		4400	147,189.00	2,117,778.00	355,466.95	2,112,778.17	4,999.83	0.2%
Food		4700	0.00	304,132.00	60,828.95	304,131.73	.27	0.0%
TOTAL, BOOKS AND SUPPLIES			15,167,507.00	31,044,318.00	5,224,397.29	31,007,259.85	37,058.15	0.1%

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SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,743,438.00	16,430,894.00	5,974,232.14	16,430,894.16	(.16)	0.0%
Travel and Conferences		5200	627,177.00	971,637.00	369,415.47	987,266.13	(15,629.13)	-1.6%
Dues and Memberships		5300	122,992.00	149,540.00	122,764.50	149,540.00	0.00	0.0%
Insurance		5400-5450	3,654,947.00	3,677,682.00	3,034,613.09	3,677,682.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,253,500.00	7,251,500.00	2,650,666.49	7,251,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,021,766.00	1,301,667.00	533,584.89	1,309,666.60	(7,999.60)	-0.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	33,600.00	25,960.00	7,960.09	25,959.50	.50	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,158,666.00	25,694,091.00	8,634,838.70	25,720,998.25	(26,907.25)	-0.1%
Communications		5900	614,908.00	615,278.00	209,393.41	615,178.00	100.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,230,994.00	56,118,249.00	21,537,468.78	56,168,684.64	(50,435.64)	-0.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	373,860.00	0.00	373,860.00	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	175,000.00	1,065,584.00	113,357.45	1,065,584.87	(.87)	0.0%
Equipment Replacement		6500	0.00	19,511.00	19,506.37	19,511.00	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			175,000.00	1,458,955.00	132,863.82	1,458,955.87	(.87)	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(387,969.00)	(429,306.00)	(106,835.00)	(429,306.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(387,969.00)	(429,306.00)	(106,835.00)	(429,306.00)	0.00	0.0%
TOTAL, EXPENDITURES			261,633,746.00	304,996,637.00	135,627,413.25	305,011,658.50	(15,021.50)	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

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

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

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	2,441,966.76
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	4,714,853.00
7412	A-G Access/Success Grant	.13
7435	Learning Recovery Emergency Block Grant	14,927,086.00
7810	Other Restricted State	.17
Total, Restricted Balance		22,083,906.06

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	277,706.00	391,950.00	47,169.00	391,950.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,130,585.00	3,030,651.00	1,515,327.00	3,030,651.00	0.00	0.0%
4) Other Local Revenue		8600-8799	179,715.00	442,611.00	33,875.57	442,611.00	0.00	0.0%
5) TOTAL, REVENUES			3,588,006.00	3,865,212.00	1,596,371.57	3,865,212.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,270,068.00	1,337,375.00	707,161.48	1,337,375.00	0.00	0.0%
2) Classified Salaries		2000-2999	978,491.00	1,032,284.00	547,167.57	1,032,284.00	0.00	0.0%
3) Employee Benefits		3000-3999	836,792.00	761,259.00	382,428.39	761,259.00	0.00	0.0%
4) Books and Supplies		4000-4999	51,121.00	403,409.00	68,717.31	403,409.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	298,858.00	809,717.00	265,177.57	809,717.00	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	152,676.00	194,013.00	106,835.00	194,013.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,588,006.00	4,538,057.00	2,077,487.32	4,538,057.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(672,845.00)	(481,115.75)	(672,845.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(672,845.00)	(481,115.75)	(672,845.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	672,845.00		672,845.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	672,845.00		672,845.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	672,845.00		672,845.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	277,706.00	391,950.00	47,169.00	391,950.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			277,706.00	391,950.00	47,169.00	391,950.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	3,028,128.00	3,030,651.00	1,515,327.00	3,030,651.00	0.00	0.0%
All Other State Revenue	All Other	8590	102,457.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,130,585.00	3,030,651.00	1,515,327.00	3,030,651.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	2,450.00	3,592.59	2,450.00	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	52,266.00	52,266.00	30,282.98	52,266.00	0.00	0.0%
Interagency Services		8677	127,449.00	349,805.00	0.00	349,805.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	38,090.00	0.00	38,090.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			179,715.00	442,611.00	33,875.57	442,611.00	0.00	0.0%
TOTAL, REVENUES			3,588,006.00	3,865,212.00	1,596,371.57	3,865,212.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	664,037.00	754,896.00	380,835.32	754,896.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	122,206.00	123,378.00	68,331.16	123,378.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	483,825.00	459,101.00	257,995.00	459,101.00	0.00	0.0%
Other Certificated Salaries		1900	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, CERTIFICATED SALARIES			1,270,068.00	1,337,375.00	707,161.48	1,337,375.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	124,539.00	124,991.00	55,833.20	124,991.00	0.00	0.0%
Classified Support Salaries		2200	177,349.00	182,408.00	97,809.80	182,408.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	89,283.00	90,106.00	53,242.87	90,106.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	587,320.00	634,779.00	340,281.70	634,779.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			978,491.00	1,032,284.00	547,167.57	1,032,284.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	345,039.00	254,504.00	114,179.62	254,504.00	0.00	0.0%
PERS		3201-3202	261,060.00	266,842.00	135,863.42	266,842.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	89,917.00	94,036.00	50,740.89	94,036.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	77,604.00	81,922.00	45,717.84	81,922.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,094.00	1,147.00	506.71	1,147.00	0.00	0.0%
Workers' Compensation		3601-3602	31,939.00	33,597.00	17,932.96	33,597.00	0.00	0.0%
OPEB, Allocated		3701-3702	14,089.00	15,504.00	9,219.05	15,504.00	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	16,050.00	13,707.00	8,267.90	13,707.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			836,792.00	761,259.00	382,428.39	761,259.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	6,500.00	10,000.00	1,633.55	10,000.00	0.00	0.0%
Books and Other Reference Materials		4200	1,500.00	8,540.00	1,934.85	6,500.00	2,040.00	23.9%
Materials and Supplies		4300	38,121.00	341,709.00	28,135.40	343,749.00	(2,040.00)	-0.6%
Noncapitalized Equipment		4400	5,000.00	43,160.00	37,013.51	43,160.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			51,121.00	403,409.00	68,717.31	403,409.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,000.00	33,192.00	13,262.46	33,192.00	0.00	0.0%
Travel and Conferences		5200	10,400.00	14,020.00	4,890.07	14,020.00	0.00	0.0%
Dues and Memberships		5300	2,200.00	2,200.00	885.00	2,200.00	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	10,212.00	14,476.00	8,109.80	14,476.00	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	122.00	42.74	122.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	272,046.00	727,607.00	229,980.68	727,607.00	0.00	0.0%
Communications		5900	0.00	18,100.00	8,006.82	18,100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			298,858.00	809,717.00	265,177.57	809,717.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	152,676.00	194,013.00	106,835.00	194,013.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			152,676.00	194,013.00	106,835.00	194,013.00	0.00	0.0%
TOTAL, EXPENDITURES			3,588,006.00	4,538,057.00	2,077,487.32	4,538,057.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,540,354.00	5,592,402.00	2,149,246.48	6,040,532.71	448,130.71	8.0%
3) Other State Revenue		8300-8599	4,778,494.00	5,492,730.00	1,518,319.98	5,492,730.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,368.00	232,054.00	96,492.13	232,054.00	0.00	0.0%
5) TOTAL, REVENUES			10,348,216.00	11,317,186.00	3,764,058.59	11,765,316.71		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,461,553.00	2,803,469.00	1,467,914.32	2,803,469.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,091,007.00	1,192,819.00	598,423.38	1,192,819.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,416,353.00	7,325,950.00	1,984,497.97	7,774,082.13	(448,132.13)	-6.1%
5) Services and Other Operating Expenditures		5000-5999	144,010.00	259,603.00	86,640.40	259,603.50	(.50)	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	235,293.00	235,293.00	0.00	235,293.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,348,216.00	11,817,134.00	4,137,476.07	12,265,266.63		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(499,948.00)	(373,417.48)	(499,949.92)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(499,948.00)	(373,417.48)	(499,949.92)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	8,023,752.00		8,023,751.92	(.08)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	8,023,752.00		8,023,751.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	8,023,752.00		8,023,751.92		
2) Ending Balance, June 30 (E + F1e)			0.00	7,523,804.00		7,523,802.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	7,523,804.00		7,523,802.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	5,540,354.00	5,592,402.00	2,149,246.48	6,040,532.71	448,130.71	8.0%
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			5,540,354.00	5,592,402.00	2,149,246.48	6,040,532.71	448,130.71	8.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	4,778,494.00	5,492,730.00	1,518,319.98	5,492,730.00	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			4,778,494.00	5,492,730.00	1,518,319.98	5,492,730.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	19,368.00	116,223.00	6,855.16	116,223.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	90,000.00	77,987.01	90,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	25,831.00	11,649.96	25,831.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,368.00	232,054.00	96,492.13	232,054.00	0.00	0.0%
TOTAL, REVENUES			10,348,216.00	11,317,186.00	3,764,058.59	11,765,316.71		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,961,694.00	2,298,739.00	1,174,891.84	2,298,739.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	364,744.00	368,257.00	217,498.85	368,257.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	135,115.00	136,473.00	75,523.63	136,473.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,461,553.00	2,803,469.00	1,467,914.32	2,803,469.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	644,898.00	747,979.00	365,805.65	747,979.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	185,816.00	214,472.00	110,233.69	214,472.00	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)
Health and Welfare Benefits		3401-3402	194,617.00	156,352.00	83,521.76	156,352.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,216.00	1,402.00	199.73	1,402.00	0.00	0.0%
Workers' Compensation		3601-3602	35,281.00	40,068.00	21,053.43	40,068.00	0.00	0.0%
OPEB, Allocated		3701-3702	20,929.00	22,196.00	11,759.12	22,196.00	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	8,250.00	10,350.00	5,850.00	10,350.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,091,007.00	1,192,819.00	598,423.38	1,192,819.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	705,100.00	1,035,910.00	217,807.48	1,035,910.46	(.46)	0.0%
Noncapitalized Equipment		4400	0.00	1,345.00	0.00	1,344.97	.03	0.0%
Food		4700	5,711,253.00	6,288,695.00	1,766,690.49	6,736,826.70	(448,131.70)	-7.1%
TOTAL, BOOKS AND SUPPLIES			6,416,353.00	7,325,950.00	1,984,497.97	7,774,082.13	(448,132.13)	-6.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	8,910.00	10,010.00	5,508.45	10,010.00	0.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	362.00	1,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,000.00	4,000.00	700.53	4,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(33,600.00)	(26,082.00)	(8,002.83)	(26,081.50)	(.50)	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	163,700.00	270,675.00	88,072.25	270,675.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			144,010.00	259,603.00	86,640.40	259,603.50	(.50)	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	235,293.00	235,293.00	0.00	235,293.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			235,293.00	235,293.00	0.00	235,293.00	0.00	0.0%
TOTAL, EXPENDITURES			10,348,216.00	11,817,134.00	4,137,476.07	12,265,266.63		

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

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	5,159,647.00
5330	Child Nutrition: Summer Food Service Program Operations	2,364,155.00
Total, Restricted Balance		7,523,802.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,888.00	7,888.00	0.00	7,888.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	396,638.00	223,985.48	396,638.00	0.00	0.0%
5) TOTAL, REVENUES			7,888.00	404,526.00	223,985.48	404,526.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	100,470.00	100,470.00	0.00	100,470.00	0.00	0.0%
3) Employee Benefits		3000-3999	51,242.00	51,242.00	0.00	51,242.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	47,826.00	7,893.99	47,826.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	802,756.00	567,674.00	92,588.56	567,673.73	.27	0.0%
6) Capital Outlay		6000-6999	7,847,539.00	18,635,039.00	1,606,120.51	18,635,039.02	(.02)	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			8,802,007.00	19,402,251.00	1,706,603.06	19,402,250.75		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,794,119.00)	(18,997,725.00)	(1,482,617.58)	(18,997,724.75)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	12,281,650.00	12,281,650.00	12,281,650.00	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	12,281,650.00	12,281,650.00	12,281,650.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,794,119.00)	(6,716,075.00)	10,799,032.42	(6,716,074.75)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,794,119.00	8,711,548.00		8,711,547.75	(.25)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,794,119.00	8,711,548.00		8,711,547.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,794,119.00	8,711,548.00		8,711,547.75		
2) Ending Balance, June 30 (E + F1e)			0.00	1,995,473.00		1,995,473.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Legally Restricted Balance		9740	0.00	1,995,473.00		1,995,473.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	7,888.00	7,888.00	0.00	7,888.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,888.00	7,888.00	0.00	7,888.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	394,138.00	221,485.48	394,138.00	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	2,500.00	2,500.00	2,500.00	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	396,638.00	223,985.48	396,638.00	0.00	0.0%
TOTAL, REVENUES			7,888.00	404,526.00	223,985.48	404,526.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	100,470.00	100,470.00	0.00	100,470.00	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			100,470.00	100,470.00	0.00	100,470.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,888.00	7,888.00	0.00	7,888.00	0.00	0.0%
PERS		3201-3202	27,127.00	27,127.00	0.00	27,127.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	7,170.00	7,170.00	0.00	7,170.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,756.00	6,756.00	0.00	6,756.00	0.00	0.0%
Unemployment Insurance		3501-3502	47.00	47.00	0.00	47.00	0.00	0.0%
Workers' Compensation		3601-3602	1,424.00	1,424.00	0.00	1,424.00	0.00	0.0%
OPEB, Allocated		3701-3702	830.00	830.00	0.00	830.00	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			51,242.00	51,242.00	0.00	51,242.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	47,826.00	7,893.99	47,826.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	47,826.00	7,893.99	47,826.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	2,100.00	953.37	2,100.00	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	802,756.00	562,574.00	91,635.19	562,573.73	.27	0.0%
Communications		5900	0.00	3,000.00	0.00	3,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			802,756.00	567,674.00	92,588.56	567,673.73	.27	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	1,014,577.00	75,015.98	1,006,497.00	8,080.00	0.8%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,847,539.00	17,612,232.00	1,522,883.23	17,620,312.02	(8,080.02)	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	8,230.00	8,221.30	8,230.00	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			7,847,539.00	18,635,039.00	1,606,120.51	18,635,039.02	(.02)	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,802,007.00	19,402,251.00	1,706,603.06	19,402,250.75		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	12,281,650.00	12,281,650.00	12,281,650.00	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	12,281,650.00	12,281,650.00	12,281,650.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	12,281,650.00	12,281,650.00	12,281,650.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	1,995,473.00
Total, Restricted Balance		1,995,473.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	2,369,822.00	2,038,716.22	2,369,822.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	2,369,822.00	2,038,716.22	2,369,822.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	1,027.00	200.00	1,027.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	1,080.00	998.08	1,080.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	326.00	96.99	326.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	25,000.00	0.00	25,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	207,850.00	102,229.08	207,850.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	5,298,238.00	463,834.24	5,298,242.00	(4.00)	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	5,533,521.00	567,358.39	5,533,525.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(3,163,699.00)	1,471,357.83	(3,163,703.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(3,163,699.00)	1,471,357.83	(3,163,703.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,387,388.00	6,822,201.00		6,822,200.76	(.24)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,387,388.00	6,822,201.00		6,822,200.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,387,388.00	6,822,201.00		6,822,200.76		
2) Ending Balance, June 30 (E + F1e)			3,387,388.00	3,658,502.00		3,658,497.76		
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	3,387,388.00	3,658,502.00		3,658,497.76		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	154,000.00	91,106.23	154,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	0.00	2,215,822.00	1,947,609.99	2,215,822.00	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	2,369,822.00	2,038,716.22	2,369,822.00	0.00	0.0%
TOTAL, REVENUES			0.00	2,369,822.00	2,038,716.22	2,369,822.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	1,027.00	200.00	1,027.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	1,027.00	200.00	1,027.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	1,080.00	998.08	1,080.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	1,080.00	998.08	1,080.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	196.00	0.00	196.00	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	98.00	79.26	98.00	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	2.00	.60	2.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	30.00	17.13	30.00	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	326.00	96.99	326.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	25,000.00	0.00	25,000.00	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	25,000.00	0.00	25,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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	204,850.00	102,215.00	204,850.00	0.00	0.0%
Communications		5900	0.00	3,000.00	14.08	3,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	207,850.00	102,229.08	207,850.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	455,587.00	113,492.59	455,587.00	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	4,842,651.00	350,341.65	4,842,655.00	(4.00)	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	5,298,238.00	463,834.24	5,298,242.00	(4.00)	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	5,533,521.00	567,358.39	5,533,525.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	3,658,497.76
Total, Restricted Balance		3,658,497.76

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	6,085,540.00	6,085,540.00	6,085,540.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	210,500.00	106,027.29	210,500.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	6,296,040.00	6,191,567.29	6,296,040.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	6,345,000.00	52,893.09	6,345,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	6,345,000.00	52,893.09	6,345,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(48,960.00)	6,138,674.20	(48,960.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(48,960.00)	6,138,674.20	(48,960.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,851,936.00	6,384,361.00		6,384,361.47	.47	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,851,936.00	6,384,361.00		6,384,361.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,851,936.00	6,384,361.00		6,384,361.47		
2) Ending Balance, June 30 (E + F1e)			1,851,936.00	6,335,401.00		6,335,401.47		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,851,936.00	6,335,401.00		6,335,401.47		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	6,085,540.00	6,085,540.00	6,085,540.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	6,085,540.00	6,085,540.00	6,085,540.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	210,500.00	106,027.29	210,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	210,500.00	106,027.29	210,500.00	0.00	0.0%
TOTAL, REVENUES			0.00	6,296,040.00	6,191,567.29	6,296,040.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	520,000.00	15,358.09	520,000.00	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	5,825,000.00	37,535.00	5,825,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	6,345,000.00	52,893.09	6,345,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	6,345,000.00	52,893.09	6,345,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2023-24 Projected Totals
7710	State School Facilities Projects	6,335,401.47
Total, Restricted Balance		6,335,401.47

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	233,110.00	140,526.96	233,110.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	233,110.00	140,526.96	233,110.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	2,500.00	1,928.84	2,500.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	245.00	173.46	245.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	1,040,631.00	201,437.46	1,040,631.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	5,863,033.00	387,334.09	5,863,033.00	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	6,906,409.00	590,873.85	6,906,409.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(6,673,299.00)	(450,346.89)	(6,673,299.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	7,860,024.00	7,860,023.32	7,860,024.00	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	7,860,024.00	7,860,023.32	7,860,024.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	1,186,725.00	7,409,676.43	1,186,725.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,029,535.00	7,773,330.00		7,773,330.16	.16	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,029,535.00	7,773,330.00		7,773,330.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,029,535.00	7,773,330.00		7,773,330.16		
2) Ending Balance, June 30 (E + F1e)			2,029,535.00	8,960,055.00		8,960,055.16		
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	51,157.00	339,067.00		339,067.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,978,378.00	8,620,988.00		8,620,988.16		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	58,110.00	34,624.48	58,110.00	0.00	0.0%
Interest		8660	0.00	175,000.00	105,902.48	175,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	233,110.00	140,526.96	233,110.00	0.00	0.0%
TOTAL, REVENUES			0.00	233,110.00	140,526.96	233,110.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	2,500.00	1,928.84	2,500.00	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	2,500.00	1,928.84	2,500.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	192.00	147.57	192.00	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	2.00	(1.68)	2.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	28.00	27.57	28.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	23.00	0.00	23.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	245.00	173.46	245.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	11,500.00	6,853.70	11,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	1,028,631.00	194,583.76	1,028,631.00	0.00	0.0%
Communications		5900	0.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	1,040,631.00	201,437.46	1,040,631.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	1,823,373.00	86,006.88	1,823,373.00	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	4,039,660.00	301,327.21	4,039,660.00	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	5,863,033.00	387,334.09	5,863,033.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	6,906,409.00	590,873.85	6,906,409.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	7,860,024.00	7,860,023.32	7,860,024.00	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	7,860,024.00	7,860,023.32	7,860,024.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	7,860,024.00	7,860,023.32	7,860,024.00		

Resource	Description	2023-24 Projected Totals
6230	California Clean Energy Jobs Act	51,157.00
9010	Other Restricted Local	287,910.00
Total, Restricted Balance		339,067.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	9,226.12	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	9,226.12	0.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	150,000.00	21,382.65	150,000.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	150,000.00	21,382.65	150,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	(150,000.00)	(12,156.53)	(150,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	(150,000.00)	(12,156.53)	(150,000.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	811,418.00	1,577,041.00		1,577,040.65	(.35)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			811,418.00	1,577,041.00		1,577,040.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			811,418.00	1,577,041.00		1,577,040.65		
2) Ending Net Position, June 30 (E + F1e)			811,418.00	1,427,041.00		1,427,040.65		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	811,418.00	1,427,041.00		1,427,040.65		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	9,226.12	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	9,226.12	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	9,226.12	0.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	150,000.00	21,382.65	150,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	150,000.00	21,382.65	150,000.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - 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 EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	150,000.00	21,382.65	150,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	5.07	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	5.07	0.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	5.07	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	5.07	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	58,410.00	64,096.00		64,095.57	(.43)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			58,410.00	64,096.00		64,095.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			58,410.00	64,096.00		64,095.57		
2) Ending Net Position, June 30 (E + F1e)			58,410.00	64,096.00		64,095.57		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	58,410.00	64,096.00		64,095.57		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	5.07	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	5.07	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	5.07	0.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	112,272.08	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	112,272.08	0.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	186,450.00	0.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	186,450.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	(74,177.92)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	(74,177.92)	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	915,027.00	941,269.00		941,268.69	(.31)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			915,027.00	941,269.00		941,268.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			915,027.00	941,269.00		941,268.69		
2) Ending Net Position, June 30 (E + F1e)			915,027.00	941,269.00		941,268.69		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	915,027.00	941,269.00		941,268.69		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	11,942.08	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	100,330.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	112,272.08	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	112,272.08	0.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	186,450.00	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 EXPENSES			0.00	0.00	186,450.00	0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	186,450.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	210,204,000.00	(.45%)	209,265,882.00	1.10%	211,559,475.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,032,957.00	(2.44%)	3,934,377.69	(1.61%)	3,871,190.01
4. Other Local Revenues	8600-8799	2,131,857.00	(7.04%)	1,981,857.00	(2.84%)	1,925,607.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(33,362,140.00)	8.38%	(36,156,685.07)	2.68%	(37,125,703.43)
6. Total (Sum lines A1 thru A5c)		183,006,674.00	(2.18%)	179,025,431.62	.67%	180,230,568.58
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				86,180,397.50		87,473,103.47
b. Step & Column Adjustment				1,292,705.97		1,312,096.56
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	86,180,397.50	1.50%	87,473,103.47	1.50%	88,785,200.03
2. Classified Salaries						
a. Base Salaries				26,910,480.00		27,314,137.21
b. Step & Column Adjustment				403,657.21		409,712.06
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,910,480.00	1.50%	27,314,137.21	1.50%	27,723,849.27
3. Employee Benefits	3000-3999	35,308,832.50	2.10%	36,050,262.18	1.79%	36,695,525.51
4. Books and Supplies	4000-4999	4,684,849.95	21.22%	5,678,874.47	(.37%)	5,657,983.46
5. Services and Other Operating Expenditures	5000-5999	30,850,240.36	2.80%	31,714,899.40	2.67%	32,563,184.90
6. Capital Outlay	6000-6999	414,061.40	0.00%	414,061.40	0.00%	414,061.40
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,632,623.48)	(23.94%)	(5,044,761.93)	.62%	(5,076,227.59)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		177,716,238.23	3.31%	183,600,576.20	1.72%	186,763,576.98
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		5,290,435.77		(4,575,144.58)		(6,533,008.40)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		79,364,203.68		84,654,639.45		80,079,494.87
2. Ending Fund Balance (Sum lines C and D1)		84,654,639.45		80,079,494.87		73,546,486.47
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	299,242.00		299,242.00		299,242.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	53,884,733.00		52,684,678.00		45,784,678.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	30,470,664.45		27,095,574.87		27,462,566.47
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		84,654,639.45		80,079,494.87		73,546,486.47
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	30,470,664.45		27,095,574.87		27,462,566.47
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		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 (Sum lines E1a thru E2c)		30,470,664.45		27,095,574.87		27,462,566.47
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	12,916,443.00	0.00%	12,916,443.00	0.00%	12,916,443.00
2. Federal Revenues	8100-8299	20,423,074.30	(44.80%)	11,274,410.26	0.00%	11,274,410.26
3. Other State Revenues	8300-8599	29,196,308.70	(25.75%)	21,678,396.08	1.05%	21,905,292.40
4. Other Local Revenues	8600-8799	4,221,218.28	0.00%	4,221,218.28	0.00%	4,221,218.28
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	33,362,140.00	8.38%	36,156,685.07	2.68%	37,125,703.43
6. Total (Sum lines A1 thru A5c)		100,119,184.28	(13.86%)	86,247,152.69	1.39%	87,443,067.37
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				30,732,750.46		22,650,171.78
b. Step & Column Adjustment				460,991.39		339,752.58
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(8,543,570.07)		(48,886.19)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	30,732,750.46	(26.30%)	22,650,171.78	1.28%	22,941,038.17
2. Classified Salaries						
a. Base Salaries				15,286,867.49		14,459,567.91
b. Step & Column Adjustment				229,303.12		216,893.52
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,056,602.70)		(45,346.64)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,286,867.49	(5.41%)	14,459,567.91	1.19%	14,631,114.79
3. Employee Benefits	3000-3999	22,386,736.19	(6.38%)	20,958,409.50	1.21%	21,212,683.06
4. Books and Supplies	4000-4999	26,322,409.90	(73.85%)	6,883,998.26	(6.77%)	6,418,149.74
5. Services and Other Operating Expenditures	5000-5999	25,318,444.28	(28.61%)	18,075,836.09	2.11%	18,457,941.22
6. Capital Outlay	6000-6999	1,044,894.47	(92.99%)	73,245.00	0.00%	73,245.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	6,203,317.48	(25.60%)	4,615,455.93	.68%	4,646,921.59
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		127,295,420.27	(31.09%)	87,716,684.47	.76%	88,381,093.57
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(27,176,235.99)		(1,469,531.78)		(938,026.20)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		49,260,141.13		22,083,905.14		20,614,373.36
2. Ending Fund Balance (Sum lines C and D1)		22,083,905.14		20,614,373.36		19,676,347.16
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	22,083,906.06		20,614,373.36		19,676,347.16
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	(.92)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		22,083,905.14		20,614,373.36		19,676,347.16
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	223,120,443.00	(.42%)	222,182,325.00	1.03%	224,475,918.00
2. Federal Revenues	8100-8299	20,423,074.30	(44.80%)	11,274,410.26	0.00%	11,274,410.26
3. Other State Revenues	8300-8599	33,229,265.70	(22.92%)	25,612,773.77	.64%	25,776,482.41
4. Other Local Revenues	8600-8799	6,353,075.28	(2.36%)	6,203,075.28	(.91%)	6,146,825.28
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		283,125,858.28	(6.31%)	265,272,584.31	.91%	267,673,635.95
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				116,913,147.96		110,123,275.25
b. Step & Column Adjustment				1,753,697.36		1,651,849.14
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(8,543,570.07)		(48,886.19)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	116,913,147.96	(5.81%)	110,123,275.25	1.46%	111,726,238.20
2. Classified Salaries						
a. Base Salaries				42,197,347.49		41,773,705.12
b. Step & Column Adjustment				632,960.33		626,605.58
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,056,602.70)		(45,346.64)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	42,197,347.49	(1.00%)	41,773,705.12	1.39%	42,354,964.06
3. Employee Benefits	3000-3999	57,695,568.69	(1.19%)	57,008,671.68	1.58%	57,908,208.57
4. Books and Supplies	4000-4999	31,007,259.85	(59.48%)	12,562,872.73	(3.87%)	12,076,133.20
5. Services and Other Operating Expenditures	5000-5999	56,168,684.64	(11.35%)	49,790,735.49	2.47%	51,021,126.12
6. Capital Outlay	6000-6999	1,458,955.87	(66.60%)	487,306.40	0.00%	487,306.40
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(429,306.00)	0.00%	(429,306.00)	0.00%	(429,306.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		305,011,658.50	(11.05%)	271,317,260.67	1.41%	275,144,670.55
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(21,885,800.22)		(6,044,676.36)		(7,471,034.60)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		128,624,344.81		106,738,544.59		100,693,868.23
2. Ending Fund Balance (Sum lines C and D1)		106,738,544.59		100,693,868.23		93,222,833.63
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	299,242.00		299,242.00		299,242.00
b. Restricted	9740	22,083,906.06		20,614,373.36		19,676,347.16
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	53,884,733.00		52,684,678.00		45,784,678.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	30,470,664.45		27,095,574.87		27,462,566.47

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	(.92)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		106,738,544.59		100,693,868.23		93,222,833.63
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	30,470,664.45		27,095,574.87		27,462,566.47
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.92)		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)		30,470,663.53		27,095,574.87		27,462,566.47
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.99%		9.99%		9.98%
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)						
		14,998.11		14,828.85		14,567.52
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		305,011,658.50		271,317,260.67		275,144,670.55
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)		305,011,658.50		271,317,260.67		275,144,670.55
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)		9,150,349.76		8,139,517.82		8,254,340.12
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)		9,150,349.76		8,139,517.82		8,254,340.12
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

NAPA VALLEY UNIFIED SCHOOL DISTRICT

Second Interim 23-24

Year 1 (2023-24) Cash Flow

Fund 01 General Fund

			Projected	Projected	Projected	Projected	Projected	Projected	Projected
	OBJECT	Beginning Balance	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY
A. BEGINNING CASH			155,890,844	138,430,143	119,459,733	104,767,689	96,622,197	94,584,147	154,791,732
B. RECEIPTS (PLUS)									
REVENUE LIMIT									
PRINCIPAL APPORTIONMENT (Incl EPA)	8010-8019		3,422,492	3,422,492	6,978,403	-	12,320,968	6,978,402	6,160,484
PROPERTY TAXES	8020-8079		-	-	-	5,622,478	6,885,598	67,056,775	16,824,924
OTHER	8080-8099		-	(125,640)	-	(418,800)	(167,520)	(167,520)	(167,520)
FEDERAL REVENUE	8100-8299		-	-	1,910,923	183,041	648,652	24,018	1,526,765
OTHER STATE REVENUE	8300-8599		508,247	513,247	3,169,559	2,099,021	(176,909)	2,955,636	1,768,231
OTHER LOCAL REVENUE	8600-8799		364,612	317,668	751,104	430,039	364,433	1,464,695	584,672
INTERFUND TRANSFERS IN	8910-8929		-	-	-	-	-	-	-
ALL OTHER FINANCING SOURCES	8931-8979		-	-	-	-	-	-	-
TOTAL RECEIPTS			4,295,351	4,127,767	12,809,989	7,915,780	19,875,221	78,312,006	26,697,556
C. DISBURSEMENTS (MINUS)									
CERTIFICATED SALARIES	1000-1999		1,020,849	8,688,238	8,781,252	10,833,838	11,709,428	9,635,902	9,452,962
CLASSIFIED SALARIES	2000-2999		2,022,749	3,126,478	3,130,331	3,754,566	4,371,129	3,334,035	3,372,078
EMPLOYEE BENEFITS	3000-3999		1,016,489	3,828,676	3,832,891	3,762,807	4,886,890	4,094,575	4,183,354
BOOKS AND SUPPLIES	4000-4999		15,180	1,599,215	1,589,009	806,670	337,836	335,818	540,670
SERVICES	5000-5999		4,745,396	1,760,468	4,410,039	3,565,226	2,347,759	1,674,603	3,033,978
CAPITAL OUTLAY	6000-6599		-	36,764	21,669	37,858	30,188	-	6,384
OTHER OUTGO	7000-7499		-	-	-	(29,187)	-	(77,648)	-
INTERFUND TRANSFER OUT	7600-7629		-	-	-	-	-	-	-
ALL OTHER FINANCING USES	7630-7699		-	-	-	-	-	-	-
TOTAL DISBURSEMENTS			8,820,663	19,039,841	21,765,191	22,731,777	23,683,230	18,997,286	20,589,426
D. BALANCE SHEET TRANSACTIONS									
ASSETS (PLUS)									
CASH NOT IN TREASURY	9111-9199	7,575,718	-	-	-	-	-	-	-
ACCOUNTS RECEIVABLE	9200-9299	(18,963,627)	3,654,879	2,118,137	3,977,502	6,268,419	879,468	7,288	1,204,273
DUE FROM OTHER FUNDS	9310	-	-	-	-	-	-	-	-
STORES	9320	(109,622)	(421)	(17,665)	59,698	27,424	11,168	(53,019)	12,779
PREPAID EXPENDITURES	9330	(130,833)	124,296	-	-	-	-	-	6,262
OTHER CURRENT ASSETS	9340	-	-	-	-	-	-	-	-
SUB TOTAL ASSETS		(11,628,365)	3,778,754	2,100,473	4,037,200	6,295,844	890,636	(45,730)	1,223,314
LIABILITIES									
ACCOUNTS PAYABLE	9500-9529	34,649,365	(16,714,142)	(6,158,809)	(5,528,543)	374,661	879,323	938,595	(294,320)
DEFERRED NET PAY	9520-9521	-	-	-	-	-	-	-	-
DUE TO OTHER FUNDS	9610	-	-	-	-	-	-	-	-
CURRENT LOANS - INTERFUND	9640	-	-	-	-	-	-	-	-
CURRENT LOANS - TRAN	9641	-	-	-	-	-	-	-	-
DEFERRED REVENUES	9650	4,245,499	-	-	(4,245,499)	-	-	-	-
SUB TOTAL LIABILITIES		38,894,864	(16,714,142)	(6,158,809)	(9,774,042)	374,661	879,323	938,595	(294,320)
NON OPERATING									
SUSPENSE CLEARING	9555-9599								
TOTAL BALANCE SHEET ACCOUNTS	(Assets - Liabilities)	27,266,500	(12,935,388)	(4,058,337)	(5,736,843)	6,670,505	1,769,959	892,865	928,994
E. NET INCREASE/DECREASE (B-C+D)			(17,460,700)	(18,970,410)	(14,692,044)	(8,145,492)	(2,038,049)	60,207,585	7,037,124
F. ENDING CASH (A - E)			138,430,143	119,459,733	104,767,689	96,622,197	94,584,147	154,791,732	161,828,856
G. ENDING CASH PLUS ACCRUALS									

NAPA VALLEY UNIFIED SCHOOL DISTRICT

Second Interim 23-24

Year 1 (2023-24) Cash Flow

Fund 01 General Fund

		Projected	Projected	Projected	Projected	Projected				
	OBJECT	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUALS	ADJ'S	TOTAL	BUDGET
A. BEGINNING CASH		161,828,856	153,071,162	144,035,311	163,659,011	150,643,447				
B. RECEIPTS (PLUS)										
REVENUE LIMIT										
PRINCIPAL APPORTIONMENT (Incl EPA)	8010-8019	5,916,317	5,916,317	5,916,317	5,916,317	1,906,313	882,033	-	65,736,855	65,736,855
PROPERTY TAXES	8020-8079	5,156,354	5,251,842	31,196,377	6,564,803	678,882	1,630,000	-	146,868,034	146,868,034
OTHER	8080-8099	1,774,363	(394,661)	744,426	(197,331)	7,635,712	2,000,045	-	10,515,554	10,515,554
FEDERAL REVENUE	8100-8299	195,709	715,406	1,306,969	514,406	3,494,467	9,902,719	-	20,423,074	20,423,074
OTHER STATE REVENUE	8300-8599	1,812,772	3,293,187	2,390,687	1,205,836	9,715,807	3,973,944	-	33,229,266	33,229,266
OTHER LOCAL REVENUE	8600-8799	1,358,012	-	50,658	195,220	35,405	436,558	-	6,353,075	6,353,075
INTERFUND TRANSFERS IN	8910-8929						-	-	-	-
ALL OTHER FINANCING SOURCES	8931-8979	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		16,213,527	14,782,092	41,605,435	14,199,251	23,466,586	18,825,298	-	283,125,858	283,125,858
C. DISBURSEMENTS (MINUS)										
CERTIFICATED SALARIES	1000-1999	10,599,713	10,599,713	10,599,713	11,558,001	11,461,706	1,971,832	-	116,913,148	116,913,148
CLASSIFIED SALARIES	2000-2999	3,650,920	3,634,963	3,474,263	3,538,694	3,360,837	1,426,304	-	42,197,347	42,197,347
EMPLOYEE BENEFITS	3000-3999	4,555,089	4,522,260	4,501,593	4,533,144	11,177,448	2,800,352	-	57,695,569	57,695,569
BOOKS AND SUPPLIES	4000-4999	1,547,471	2,090,232	1,075,525	2,561,780	10,446,939	8,060,915	-	31,007,260	31,007,260
SERVICES	5000-5999	3,881,691	3,797,355	3,133,492	5,391,538	13,224,730	5,202,410	-	56,168,685	56,168,685
CAPITAL OUTLAY	6000-6599	1,098,423	227,669	-	-	-	-	-	1,458,956	1,458,956
OTHER OUTGO	7000-7499	622	(46,212)	196	211	(277,288)	-	-	(429,306)	(429,306)
INTERFUND TRANSFER OUT	7600-7629	-	-	-	-	-	-	-	-	-
ALL OTHER FINANCING USES	7630-7699	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		25,333,929	24,825,980	22,784,782	27,583,369	49,394,372	19,461,813	-	305,011,659	305,011,659
D. BALANCE SHEET TRANSACTIONS										
ASSETS (PLUS)										
CASH NOT IN TREASURY	9111-9199	-	-	-	-	-	-	-	7,575,718	
ACCOUNTS RECEIVABLE	9200-9299	-	-	70,598	-	-	(18,825,298)	-	(19,608,361)	
DUE FROM OTHER FUNDS	9310	-	-	-	-	-	-	-	-	
STORES	9320	2,922	78,956	19,853	2,461	(2,862)	-	-	31,673	
PREPAID EXPENDITURES	9330	-	-	-	(13,759)	(39,566)	-	-	(53,600)	
OTHER CURRENT ASSETS	9340	-	-	-	-	-	-	-	-	
SUB TOTAL ASSETS		2,922	78,956	90,451	(11,298)	(42,428)	(18,825,298)	-	(12,054,570)	
LIABILITIES										
ACCOUNTS PAYABLE	9500-9529	359,786	929,082	712,596	379,853	279,853	(19,461,813)	-	30,269,113	
DEFERRED NET PAY	9520-9521						-	-	-	
DUE TO OTHER FUNDS	9610	-	-	-	-	-	-	-	-	
CURRENT LOANS - INTERFUND	9640	-	-	-	-	-	-	-	-	
CURRENT LOANS - TRAN	9641	-	-	-	-	-	-	-	-	
DEFERRED REVENUES	9650	-	-	-	-	-	-	-	-	
SUB TOTAL LIABILITIES		359,786	929,082	712,596	379,853	279,853	(19,461,813)	-	30,269,113	
NON OPERATING								-	-	
SUSPENSE CLEARING	9555-9599							-	-	
TOTAL BALANCE SHEET ACCOUNTS	(Assets - Liabilities)	362,708	1,008,038	803,047	368,555	237,425	636,515	-	18,214,543	
E. NET INCREASE/DECREASE (B-C+D)		(8,757,694)	(9,035,851)	19,623,699	(13,015,563)	(25,690,361)	-	-	(3,671,257)	(21,885,800)
F. ENDING CASH (A - E)		153,071,162	144,035,311	163,659,011	150,643,447	124,953,087				
G. ENDING CASH PLUS ACCRUALS									124,953,087	

NAPA VALLEY UNIFIED SCHOOL DISTRICT
Second Interim 23-24
Year 2 (2024-25) Cash Flow

Fund 01 General Fund

			Projected	Projected	Projected	Projected	Projected	Projected	Projected
	OBJECT	Beginning Balance	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY
A. BEGINNING CASH			124,953,087	107,492,386	88,521,976	75,419,118	66,273,626	64,710,554	123,918,139
B. RECEIPTS (PLUS)									
REVENUE LIMIT									
PRINCIPAL APPORTIONMENT (Incl EPA)	8010-8019		3,422,492	3,422,492	6,978,403	-	12,320,968	6,978,402	6,160,484
PROPERTY TAXES	8020-8079		-	-	-	5,622,478	6,885,598	67,056,775	16,824,924
OTHER	8080-8099		-	(125,640)	-	(418,800)	(167,520)	(167,520)	(167,520)
FEDERAL REVENUE	8100-8299		-	-	1,910,923	183,041	648,652	24,018	1,526,765
OTHER STATE REVENUE	8300-8599		508,247	513,247	513,247	1,099,021	298,068	1,955,636	1,768,231
OTHER LOCAL REVENUE	8600-8799		364,612	317,668	751,104	430,039	364,433	1,464,695	584,672
INTERFUND TRANSFERS IN	8910-8929		-	-	-	-	-	-	-
ALL OTHER FINANCING SOURCES	8931-8979		-	-	-	-	-	-	-
TOTAL RECEIPTS			4,295,351	4,127,767	10,153,677	6,915,780	20,350,198	77,312,006	26,697,556
C. DISBURSEMENTS (MINUS)									
CERTIFICATED SALARIES	1000-1999		1,020,849	8,688,238	8,781,252	10,833,838	11,709,428	9,635,902	9,452,962
CLASSIFIED SALARIES	2000-2999		2,022,749	3,126,478	3,130,331	3,754,566	4,371,129	3,334,035	3,372,078
EMPLOYEE BENEFITS	3000-3999		1,016,489	3,828,676	3,832,891	3,762,807	4,886,890	4,094,575	4,183,354
BOOKS AND SUPPLIES	4000-4999		15,180	1,599,215	1,589,009	806,670	337,836	335,818	540,670
SERVICES	5000-5999		4,745,396	1,760,468	4,410,039	3,565,226	2,347,759	1,674,603	3,033,978
CAPITAL OUTLAY	6000-6599		-	36,764	21,669	37,858	30,188	-	6,384
OTHER OUTGO	7000-7499		-	-	-	(29,187)	-	(77,648)	-
INTERFUND TRANSFER OUT	7600-7629		-	-	-	-	-	-	-
ALL OTHER FINANCING USES	7630-7699		-	-	-	-	-	-	-
TOTAL DISBURSEMENTS			8,820,663	19,039,841	21,765,191	22,731,777	23,683,230	18,997,286	20,589,426
D. BALANCE SHEET TRANSACTIONS									
ASSETS (PLUS)									
CASH NOT IN TREASURY	9111-9199	7,575,718	-	-	-	-	-	-	-
ACCOUNTS RECEIVABLE	9200-9299	(19,608,361)	3,654,879	2,118,137	3,977,502	6,268,419	879,468	7,288	1,204,273
DUE FROM OTHER FUNDS	9310	-	-	-	-	-	-	-	-
STORES	9320	31,673	(421)	(17,665)	59,698	27,424	11,168	(53,019)	12,779
PREPAID EXPENDITURES	9330	(53,600)	124,296	-	-	-	-	-	6,262
OTHER CURRENT ASSETS	9340	-	-	-	-	-	-	-	-
SUB TOTAL ASSETS		(12,054,570)	3,778,754	2,100,473	4,037,200	6,295,844	890,636	(45,730)	1,223,314
LIABILITIES									
ACCOUNTS PAYABLE	9500-9529	30,269,113	(16,714,142)	(6,158,809)	(5,528,543)	374,661	879,323	938,595	(294,320)
DEFERRED NET PAY	9520-9521	-	-	-	-	-	-	-	-
DUE TO OTHER FUNDS	9610	-	-	-	-	-	-	-	-
CURRENT LOANS - INTERFUND	9640	-	-	-	-	-	-	-	-
CURRENT LOANS - TRAN	9641	-	-	-	-	-	-	-	-
DEFERRED REVENUES	9650	-	-	-	-	-	-	-	-
SUB TOTAL LIABILITIES		30,269,113	(16,714,142)	(6,158,809)	(5,528,543)	374,661	879,323	938,595	(294,320)
NON OPERATING									
SUSPENSE CLEARING	9555-9599								
TOTAL BALANCE SHEET ACCOUNTS	(Assets - Liabilities)	18,214,543	(12,935,388)	(4,058,337)	(1,491,344)	6,670,505	1,769,959	892,865	928,994
E. NET INCREASE/DECREASE (B-C+D)			(17,460,700)	(18,970,410)	(13,102,857)	(9,145,492)	(1,563,072)	59,207,585	7,037,124
F. ENDING CASH (A - E)			107,492,386	88,521,976	75,419,118	66,273,626	64,710,554	123,918,139	130,955,263
G. ENDING CASH PLUS ACCRUALS									

NAPA VALLEY UNIFIED SCHOOL DISTRICT
Second Interim 23-24
Year 2 (2024-25) Cash Flow

Fund 01 General Fund		Projected	Projected	Projected	Projected	Projected				
	OBJECT	FEBRUARY	MARCH	APRIL	MAY	JUNE	ACCRUALS	ADJ'S	TOTAL	BUDGET
A. BEGINNING CASH		130,955,263	125,373,820	117,321,498	136,667,954	127,117,207				
B. RECEIPTS (PLUS)										
REVENUE LIMIT										
PRINCIPAL APPORTIONMENT (Incl EPA)	8010-8019	5,906,510	5,906,510	5,906,510	5,906,510	1,906,313	812,295	-	65,627,889	65,627,889
PROPERTY TAXES	8020-8079	5,156,354	5,251,842	30,451,879	6,564,803	678,882	1,630,000	-	146,123,536	146,123,536
OTHER	8080-8099	1,774,363	(394,661)	744,426	(197,331)	7,635,712	1,915,391	-	10,430,900	10,430,900
FEDERAL REVENUE	8100-8299	195,709	715,406	1,306,969	514,406	2,345,803	1,902,719	-	11,274,410	11,274,410
OTHER STATE REVENUE	8300-8599	1,812,772	1,776,211	1,390,687	1,205,836	9,240,830	3,530,741		25,612,774	25,612,774
OTHER LOCAL REVENUE	8600-8799	1,208,012	-	50,658	195,220	35,405	436,558	-	6,203,075	6,203,075
INTERFUND TRANSFERS IN	8910-8929						-	-	-	-
ALL OTHER FINANCING SOURCES	8931-8979	-	-	-	-	-	-	-	-	-
TOTAL RECEIPTS		16,053,720	13,255,309	39,851,130	14,189,444	21,842,945	10,227,703	-	265,272,584	265,272,584
C. DISBURSEMENTS (MINUS)										
CERTIFICATED SALARIES	1000-1999	9,452,962	9,452,962	9,452,962	9,452,962	10,217,127	1,971,832	-	110,123,275	110,123,275
CLASSIFIED SALARIES	2000-2999	3,614,266	3,598,470	3,439,383	3,223,079	3,360,837	1,426,304	-	41,773,705	41,773,705
EMPLOYEE BENEFITS	3000-3999	4,500,858	4,468,420	4,447,999	4,479,175	10,706,185	2,800,352	-	57,008,672	57,008,672
BOOKS AND SUPPLIES	4000-4999	547,471	690,232	833,690	1,561,780	1,544,387	2,160,915	-	12,562,873	12,562,873
SERVICES	5000-5999	3,881,691	3,797,355	3,133,492	5,391,538	6,846,781	5,202,410	-	49,790,735	49,790,735
CAPITAL OUTLAY	6000-6599	-	354,443	-	-	-	-	-	487,306	487,306
OTHER OUTGO	7000-7499	622	(46,212)	196	211	(277,288)	-	-	(429,306)	(429,306)
INTERFUND TRANSFER OUT	7600-7629	-	-	-	-	-	-	-	-	-
ALL OTHER FINANCING USES	7630-7699	-	-	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS		21,997,870	22,315,669	21,307,722	24,108,745	32,398,028	13,561,813	-	271,317,261	271,317,261
D. BALANCE SHEET TRANSACTIONS										
ASSETS (PLUS)										
CASH NOT IN TREASURY	9111-9199	-	-	-	-	-	-	-	7,575,718	
ACCOUNTS RECEIVABLE	9200-9299	-	-	70,598	-	-	(10,227,703)	-	(11,655,498)	
DUE FROM OTHER FUNDS	9310	-	-	-	-	-	-	-	-	
STORES	9320	2,922	78,956	19,853	2,461	(2,862)	-	-	172,968	
PREPAID EXPENDITURES	9330	-	-	-	(13,759)	(39,566)	-	-	23,633	
OTHER CURRENT ASSETS	9340	-	-	-	-	-	-	-	-	
SUB TOTAL ASSETS		2,922	78,956	90,451	(11,298)	(42,428)	(10,227,703)	-	(3,883,180)	
LIABILITIES										
ACCOUNTS PAYABLE	9500-9529	359,786	929,082	712,596	379,853	279,853	(13,561,813)	-	19,988,861	
DEFERRED NET PAY	9520-9521						-	-	-	
DUE TO OTHER FUNDS	9610	-	-	-	-	-	-	-	-	
CURRENT LOANS - INTERFUND	9640	-	-	-	-	-	-	-	-	
CURRENT LOANS - TRAN	9641	-	-	-	-	-	-	-	-	
DEFERRED REVENUES	9650	-	-	-	-	-	-	-	-	
SUB TOTAL LIABILITIES		359,786	929,082	712,596	379,853	279,853	(13,561,813)	-	19,988,861	
NON OPERATING								-	-	
SUSPENSE CLEARING	9555-9599							-	-	
TOTAL BALANCE SHEET ACCOUNTS	(Assets - Liabilities)	362,708	1,008,038	803,047	368,555	237,425	3,334,111	-	16,105,681	
E. NET INCREASE/DECREASE (B-C+D)		(5,581,442)	(8,052,322)	19,346,455	(9,550,747)	(10,317,659)	-	-	10,061,004	(6,044,676)
F. ENDING CASH (A - E)		125,373,820	117,321,498	136,667,954	127,117,207	116,799,548				
G. ENDING CASH PLUS ACCRUALS									116,799,548	

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	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	15,735.40	15,735.67	0.0%	Met
	Charter School	0.00	0.00		
	Total ADA	15,735.40	15,735.67		
1st Subsequent Year (2024-25)	District Regular	15,190.66	15,190.84	0.0%	Met
	Charter School				
	Total ADA	15,190.66	15,190.84		
2nd Subsequent Year (2025-26)	District Regular	14,718.22	14,863.54	1.0%	Met
	Charter School				
	Total ADA	14,718.22	14,863.54		

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	16,127.00	16,127.00	
	Charter School			
	Total Enrollment	16,127.00	16,127.00	0.0% Met
1st Subsequent Year (2024-25)	District Regular	15,477.00	15,945.00	
	Charter School			
	Total Enrollment	15,477.00	15,945.00	3.0% Not Met
2nd Subsequent Year (2025-26)	District Regular	15,214.00	15,664.00	
	Charter School			
	Total Enrollment	15,214.00	15,664.00	3.0% Not Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Revised enrollment projections from the demographer have been included.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2020-21)			
District Regular	16,638	17,240	
Charter School			
Total ADA/Enrollment	16,638	17,240	96.5%
Second Prior Year (2021-22)			
District Regular	15,016	16,793	
Charter School			
Total ADA/Enrollment	15,016	16,793	89.4%
First Prior Year (2022-23)			
District Regular	14,808	16,175	
Charter School			
Total ADA/Enrollment	14,808	16,175	91.5%
Historical Average Ratio:			92.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.0%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2023-24)				
District Regular	14,998	16,127		
Charter School	0			
Total ADA/Enrollment	14,998	16,127	93.0%	Met
1st Subsequent Year (2024-25)				
District Regular	14,829	15,945		
Charter School				
Total ADA/Enrollment	14,829	15,945	93.0%	Met
2nd Subsequent Year (2025-26)				
District Regular	14,568	15,664		
Charter School				
Total ADA/Enrollment	14,568	15,664	93.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2023-24)	211,471,045.00	212,604,889.00	.5%	Met
1st Subsequent Year (2024-25)	210,555,336.00	211,751,425.00	.6%	Met
2nd Subsequent Year (2025-26)	210,884,844.00	214,098,802.00	1.5%	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)	113,768,165.81	124,525,397.91	91.4%
Second Prior Year (2021-22)	119,626,145.26	136,123,454.61	87.9%
First Prior Year (2022-23)	133,424,901.67	150,336,396.00	88.8%
	Historical Average Ratio:		89.3%

District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	3%	3%	3%
	86.3% to 92.3%	86.3% to 92.3%	86.3% to 92.3%

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)	148,399,710.00	177,716,238.23	83.5%	Not Met
1st Subsequent Year (2024-25)	150,837,502.86	183,600,576.20	82.2%	Not Met
2nd Subsequent Year (2025-26)	153,204,574.81	186,763,576.98	82.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

Revenues are higher due to the increased COLA, therefore allowing additional costs to be budgeted for use on one-time expenses, but staffing has not been increased in unrestricted.

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
----------------------------	---	--	----------------	--

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

Current Year (2023-24)	20,366,256.00	20,423,074.30	.3%	No
1st Subsequent Year (2024-25)	11,217,592.00	11,274,410.26	.5%	No
2nd Subsequent Year (2025-26)	11,217,592.00	11,274,410.26	.5%	No

Explanation:

(required if Yes)

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

Current Year (2023-24)	32,392,713.00	33,229,265.70	2.6%	No
1st Subsequent Year (2024-25)	31,130,240.10	25,612,773.77	-17.7%	Yes
2nd Subsequent Year (2025-26)	31,594,294.08	25,776,482.41	-18.4%	Yes

Explanation:

(required if Yes)

State revenues have decreased due to expected expiration of one-time funds.

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

Current Year (2023-24)	5,915,505.00	6,353,075.28	7.4%	Yes
1st Subsequent Year (2024-25)	5,691,616.11	6,203,075.28	9.0%	Yes
2nd Subsequent Year (2025-26)	5,662,727.22	6,146,825.28	8.5%	Yes

Explanation:

(required if Yes)

Local revenue always varies and is not budgeted until confirmed.

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

Current Year (2023-24)	31,388,579.00	31,007,259.85	-1.2%	No
1st Subsequent Year (2024-25)	13,667,700.97	12,562,872.73	-8.1%	Yes
2nd Subsequent Year (2025-26)	13,802,627.31	12,076,133.20	-12.5%	Yes

Explanation:

(required if Yes)

Expenses are projected to decrease due to expected expiration of one-time funds.

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

Current Year (2023-24)	53,993,270.00	56,168,684.64	4.0%	No
1st Subsequent Year (2024-25)	51,040,386.74	49,790,735.49	-2.4%	No
2nd Subsequent Year (2025-26)	51,814,225.35	51,021,126.12	-1.5%	No

Explanation:

(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	58,674,474.00	60,005,415.28	2.3%	Met
1st Subsequent Year (2024-25)	48,039,448.21	43,090,259.31	-10.3%	Not Met
2nd Subsequent Year (2025-26)	48,474,613.30	43,197,717.95	-10.9%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	85,381,849.00	87,175,944.49	2.1%	Met
1st Subsequent Year (2024-25)	64,708,087.71	62,353,608.22	-3.6%	Met
2nd Subsequent Year (2025-26)	65,616,852.66	63,097,259.32	-3.8%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

State revenues have decreased due to expected expiration of one-time funds.

Explanation:

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

Local revenue always varies and is not budgeted until confirmed.

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

		Second Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	Status
Required Minimum Contribution			
1. OMMA/RMA Contribution	7,468,305.39	7,539,477.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		7,539,477.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.0%	10.0%	10.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.3%	3.3%	3.3%

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)	5,290,435.77	177,716,238.23	N/A	Met
1st Subsequent Year (2024-25)	(4,575,144.58)	183,600,576.20	2.5%	Met
2nd Subsequent Year (2025-26)	(6,533,008.40)	186,763,576.98	3.5%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The deficit spending in 24/25 and 25/26 has decreased since first interim. During budget development deficit spending will be reassessed.

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)	106,738,544.59	Met
1st Subsequent Year (2024-25)	100,693,868.23	Met
2nd Subsequent Year (2025-26)	93,222,833.63	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)	124,953,086.78	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	14,998.11	14,828.85	14,567.52
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

YES

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

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

b. Special Education Pass-through Funds

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	305,011,658.50	271,317,260.67	275,144,670.55
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)	305,011,658.50	271,317,260.67	275,144,670.55

- 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%
9,150,349.76	8,139,517.82	8,254,340.12
0.00	0.00	0.00
9,150,349.76	8,139,517.82	8,254,340.12

10C. Calculating the District's Available Reserve Amount

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

		Current Year		
Reserve Amounts		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except Line 4)		(2023-24)	(2024-25)	(2025-26)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	30,470,664.45	27,095,574.87	27,462,566.47
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(.92)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8.	District's Available Reserve Amount (Lines C1 thru C7)	30,470,663.53	27,095,574.87	27,462,566.47
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.99%	9.99%	9.98%
District's Reserve Standard (Section 10B, Line 7):		9,150,349.76	8,139,517.82	8,254,340.12
Status:		Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

--

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

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
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(33,301,005.00)	(33,362,140.00)	.2%	61,135.00	Met
1st Subsequent Year (2024-25)	(36,008,060.79)	(36,156,685.07)	.4%	148,624.28	Met
2nd Subsequent Year (2025-26)	(37,044,961.20)	(37,125,703.43)	.2%	80,742.23	Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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

Total Annual Payments:	37,294,117	33,525,837	34,411,363	34,518,484
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

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

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

a. Total OPEB liability

79,704,592.00 79,704,592.00

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

63,700.00 63,700.00

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

79,640,892.00 79,640,892.00

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

Actuarial	Actuarial
Jun 30, 2023	Jun 30, 2023

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

3 OPEB Contributions

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

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

Current Year (2023-24)

7,277,769.00 7,277,769.00

1st Subsequent Year (2024-25)

7,496,102.00 7,496,102.00

2nd Subsequent Year (2025-26)

7,496,102.00 7,496,102.00

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)

2,628,231.00 2,538,126.24

1st Subsequent Year (2024-25)

2,628,231.00 2,538,126.24

2nd Subsequent Year (2025-26)

2,628,231.00 2,538,126.24

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

Current Year (2023-24)

2,232,639.00 2,232,639.00

1st Subsequent Year (2024-25)

2,232,639.00 2,232,639.00

2nd Subsequent Year (2025-26)

2,232,639.00 2,232,639.00

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)

655 655

1st Subsequent Year (2024-25)

655 655

2nd Subsequent Year (2025-26)

655 655

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	855.0	858.0	858.0	858.0

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

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

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

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

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

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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:

Certificated (Non-management) Step and Column Adjustments

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

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

		Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1.	Are savings from attrition included in the interim and MYPs?			
2.	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?

Yes

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	606.0	629.0	629.0	629.0

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 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?

n/a

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

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Health and Welfare (H&W) Benefits				
1.	Are costs of H&W benefit changes included in the interim and MYPs?			
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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Step and Column Adjustments				
1.	Are step & column adjustments included in the interim and MYPs?			
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

		Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Classified (Non-management) Attrition (layoffs and retirements)				
1.	Are savings from attrition included in the interim and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

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	77.0	86.0	86.0	86.0

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review
