

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 14, 2024 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ 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: Ana Machado Telephone: 760-726-2170 X92602
Title: Exec Director, Fiscal Services E-mail: anamachado@vistausd.org

Criteria and Standards Review Summary

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

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

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

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	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?	X	
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	

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	252,171,663.00	250,265,906.00	145,509,706.80	250,265,906.00	0.00	0.0%
2) Federal Revenue		8100-8299	82,000.00	82,000.00	0.00	82,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,105,572.00	6,242,739.00	3,363,612.31	6,242,739.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,967,397.00	6,009,588.00	3,003,650.46	6,009,588.00	0.00	0.0%
5) TOTAL, REVENUES			262,326,632.00	262,600,233.00	151,876,969.57	262,600,233.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	98,535,625.00	97,376,520.00	54,039,040.23	104,207,210.00	(6,830,690.00)	-7.0%
2) Classified Salaries		2000-2999	30,815,501.00	29,679,984.00	15,593,465.23	32,145,414.00	(2,465,430.00)	-8.3%
3) Employee Benefits		3000-3999	48,611,254.00	49,383,314.00	27,680,283.60	51,973,641.00	(2,590,327.00)	-5.2%
4) Books and Supplies		4000-4999	8,573,073.00	17,900,738.14	7,228,328.58	12,450,738.14	5,450,000.00	30.4%
5) Services and Other Operating Expenditures		5000-5999	18,158,607.00	21,818,143.00	10,709,662.79	15,818,143.00	6,000,000.00	27.5%
6) Capital Outlay		6000-6999	3,896,162.00	3,887,711.00	727,334.19	3,887,711.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	160,000.00	160,000.00	99,390.00	160,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,943,348.00)	(4,730,063.00)	(1,349,451.96)	(4,730,063.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			203,806,874.00	215,476,347.14	114,728,052.66	215,912,794.14		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			58,519,758.00	47,123,885.86	37,148,916.91	46,687,438.86		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	138,720.00	138,720.00	0.00	138,720.00	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	(53,660,508.00)	(52,949,317.00)	0.00	(52,949,317.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(53,521,788.00)	(52,810,597.00)	0.00	(52,810,597.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,997,970.00	(5,686,711.14)	37,148,916.91	(6,123,158.14)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	49,418,760.82	49,418,760.82		49,418,760.82	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)			49,418,760.82	49,418,760.82		49,418,760.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,418,760.82	49,418,760.82		49,418,760.82		
2) Ending Balance, June 30 (E + F1e)			54,416,730.82	43,732,049.68		43,295,602.68		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	250,000.00	250,000.00		250,000.00		
Stores		9712	96,000.00	96,000.00		96,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	14,814,633.00	3,696,150.00		3,696,150.00		
Future Curriculum Adoption	0000	9760	1,446,709.00					
Supplemental & Concentration for Future Student Needs	0000	9760	12,832,386.00					
Other Commitments for Future Student Needs	0000	9760	535,538.00					
Future Curriculum Adoption	0000	9760		2,248,169.00				
Other Commitments for Future Student Needs	0000	9760		1,447,981.00				
Future Curriculum Adoption	0000	9760				2,248,169.00		
Other Commitments for Future Student Needs	0000	9760				1,447,981.00		
d) Assigned								
Other Assignments		9780	0.00	12,569,602.00		12,000,000.00		
Estimated Supplemental & Concentration rollover	0000	9780				12,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,818,986.00	11,341,166.00		11,354,259.00		
Unassigned/Unappropriated Amount		9790	28,437,111.82	15,779,131.68		15,899,193.68		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	120,454,589.00	119,169,924.00	69,739,682.00	119,169,924.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	46,414,440.00	40,268,300.00	25,858,361.00	40,268,300.00	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	439,539.00	422,164.00	211,149.78	422,164.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	87,795,915.00	86,896,126.00	46,778,154.16	86,896,126.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,323,957.00	2,993,980.00	3,012,684.44	2,993,980.00	0.00	0.0%
Prior Years' Taxes		8043	(41,086.00)	1,175.00	10,211.94	1,175.00	0.00	0.0%
Supplemental Taxes		8044	3,847,128.00	5,708,511.00	2,386,391.64	5,708,511.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(114,615.00)	308,356.00	377,348.85	308,356.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	5,245,885.00	8,691,459.00	3,673,335.68	8,691,459.00	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			266,365,752.00	264,459,995.00	152,047,319.49	264,459,995.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								

Description	Resource Codes	Object Codes	Original Budget (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 - 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	(14,194,089.00)	(14,194,089.00)	(6,537,612.69)	(14,194,089.00)	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			252,171,663.00	250,265,906.00	145,509,706.80	250,265,906.00	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		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Other NCLB / Every Student Succeeds Act								
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	82,000.00	82,000.00	0.00	82,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			82,000.00	82,000.00	0.00	82,000.00	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		

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Mandated Costs Reimbursements		8550	844,085.00	844,085.00	843,660.00	844,085.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,048,133.00	3,154,938.00	1,654,289.55	3,154,938.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
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	2,213,354.00	2,243,716.00	865,662.76	2,243,716.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,105,572.00	6,242,739.00	3,363,612.31	6,242,739.00	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	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	180,105.00	180,105.00	92,151.88	180,105.00	0.00	0.0%
Interest		8660	635,000.00	2,000,000.00	1,086,005.83	2,000,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%

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All Other Fees and Contracts		8689	644,550.00	752,580.00	114,772.17	752,580.00	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	2,507,742.00	3,076,903.00	1,710,720.58	3,076,903.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,967,397.00	6,009,588.00	3,003,650.46	6,009,588.00	0.00	0.0%
TOTAL, REVENUES			262,326,632.00	262,600,233.00	151,876,969.57	262,600,233.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	79,680,103.00	79,802,019.00	44,268,968.27	86,632,709.00	(6,830,690.00)	-8.6%
Certificated Pupil Support Salaries		1200	5,627,014.00	5,752,066.00	3,170,944.99	5,752,066.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,242,680.00	9,841,907.00	5,641,031.93	9,841,907.00	0.00	0.0%
Other Certificated Salaries		1900	2,985,828.00	1,980,528.00	958,095.04	1,980,528.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			98,535,625.00	97,376,520.00	54,039,040.23	104,207,210.00	(6,830,690.00)	-7.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,261,525.00	928,170.00	459,736.95	928,170.00	0.00	0.0%
Classified Support Salaries		2200	12,498,862.00	12,014,850.00	6,119,351.88	12,014,850.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,302,398.00	1,512,567.00	884,966.91	1,512,567.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	11,929,417.00	11,339,094.00	6,080,987.32	13,804,524.00	(2,465,430.00)	-21.7%
Other Classified Salaries		2900	3,823,299.00	3,885,303.00	2,048,422.17	3,885,303.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			30,815,501.00	29,679,984.00	15,593,465.23	32,145,414.00	(2,465,430.00)	-8.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	17,325,040.00	17,446,056.00	9,654,052.25	18,687,722.00	(1,241,666.00)	-7.1%
PERS		3201-3202	7,044,046.00	6,335,530.00	3,749,967.78	6,717,863.00	(382,333.00)	-6.0%
OASDI/Medicare/Alternative		3301-3302	3,810,851.75	3,528,107.00	1,827,313.33	3,799,922.00	(271,815.00)	-7.7%
Health and Welfare Benefits		3401-3402	13,749,446.00	13,698,930.00	7,317,539.25	13,698,930.00	0.00	0.0%
Unemployment Insurance		3501-3502	65,496.75	46,429.00	3,437.57	63,428.00	(16,999.00)	-36.6%
Workers' Compensation		3601-3602	4,791,630.50	4,617,798.00	2,496,004.06	5,295,312.00	(677,514.00)	-14.7%
OPEB, Allocated		3701-3702	0.00	1,884,401.00	837,803.39	1,884,401.00	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	1,824,743.00	1,826,063.00	1,794,165.97	1,826,063.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			48,611,254.00	49,383,314.00	27,680,283.60	51,973,641.00	(2,590,327.00)	-5.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	1,005,846.00	932,943.12	1,005,846.00	0.00	0.0%
Books and Other Reference Materials		4200	145,100.00	162,039.00	13,482.15	162,039.00	0.00	0.0%
Materials and Supplies		4300	8,269,363.00	13,316,572.14	4,274,050.14	7,866,572.14	5,450,000.00	40.9%
Noncapitalized Equipment		4400	158,610.00	3,416,281.00	2,007,853.17	3,416,281.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,573,073.00	17,900,738.14	7,228,328.58	12,450,738.14	5,450,000.00	30.4%
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	208,165.00	370,811.00	139,074.04	370,811.00	0.00	0.0%
Dues and Memberships		5300	67,313.00	173,348.00	148,143.74	173,348.00	0.00	0.0%
Insurance		5400-5450	1,979,951.00	1,979,951.00	1,947,219.28	1,979,951.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,972,246.00	6,972,338.00	3,469,812.33	6,972,338.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	896,646.00	1,136,115.00	470,491.82	1,136,115.00	0.00	0.0%
Transfers of Direct Costs		5710	(29,022.00)	(104,156.00)	(97,190.28)	(104,156.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(44,297.00)	(52,765.00)	(25,345.84)	(52,765.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,217,118.00	10,433,981.00	4,290,892.07	4,433,981.00	6,000,000.00	57.5%
Communications		5900	890,487.00	908,520.00	366,565.63	908,520.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,158,607.00	21,818,143.00	10,709,662.79	15,818,143.00	6,000,000.00	27.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	19,650.00	19,650.00	19,650.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,000,000.00	200,531.00	135,209.00	200,531.00	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	2,884,349.00	3,655,717.00	572,475.19	3,655,717.00	0.00	0.0%
Equipment Replacement		6500	11,813.00	11,813.00	0.00	11,813.00	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			3,896,162.00	3,887,711.00	727,334.19	3,887,711.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	160,000.00	160,000.00	99,390.00	160,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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 County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
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)			160,000.00	160,000.00	99,390.00	160,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(4,426,062.00)	(4,169,276.00)	(1,299,828.21)	(4,169,276.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(517,286.00)	(560,787.00)	(49,623.75)	(560,787.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,943,348.00)	(4,730,063.00)	(1,349,451.96)	(4,730,063.00)	0.00	0.0%
TOTAL, EXPENDITURES			203,806,874.00	215,476,347.14	114,728,052.66	215,912,794.14	(436,447.00)	-0.2%
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	138,720.00	138,720.00	0.00	138,720.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			138,720.00	138,720.00	0.00	138,720.00	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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(53,660,508.00)	(52,949,317.00)	0.00	(52,949,317.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(53,660,508.00)	(52,949,317.00)	0.00	(52,949,317.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(53,521,788.00)	(52,810,597.00)	0.00	(52,810,597.00)	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	1,550,910.00	1,550,910.00	0.00	1,550,910.00	0.00	0.0%
2) Federal Revenue		8100-8299	29,731,837.00	41,713,619.00	14,369,440.34	41,713,619.00	0.00	0.0%
3) Other State Revenue		8300-8599	35,270,019.00	39,910,307.00	13,903,888.90	39,910,307.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,594,248.00	19,349,818.00	9,307,071.06	19,349,818.00	0.00	0.0%
5) TOTAL, REVENUES			84,147,014.00	102,524,654.00	37,580,400.30	102,524,654.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	47,816,101.00	41,210,886.00	24,922,835.10	41,210,886.00	0.00	0.0%
2) Classified Salaries		2000-2999	27,469,168.00	21,916,912.00	10,545,890.65	21,916,912.00	0.00	0.0%
3) Employee Benefits		3000-3999	45,753,342.00	41,250,152.00	13,119,116.87	41,250,152.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,017,425.00	16,496,522.00	2,696,120.10	16,496,522.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,039,418.00	29,140,455.00	11,492,055.26	29,140,455.00	0.00	0.0%
6) Capital Outlay		6000-6999	6,861,704.00	6,649,430.00	858,550.27	6,649,430.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,442,763.00	1,728,870.00	332,913.23	1,728,870.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,426,062.00	4,169,276.00	1,299,828.21	4,169,276.00	0.00	0.0%
9) TOTAL, EXPENDITURES			156,825,983.00	162,562,503.00	65,267,309.69	162,562,503.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(72,678,969.00)	(60,037,849.00)	(27,686,909.39)	(60,037,849.00)		
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	53,660,508.00	52,949,317.00	0.00	52,949,317.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			53,660,508.00	52,949,317.00	0.00	52,949,317.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,018,461.00)	(7,088,532.00)	(27,686,909.39)	(7,088,532.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	72,130,203.06	72,130,203.06		72,130,203.06	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)			72,130,203.06	72,130,203.06		72,130,203.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,130,203.06	72,130,203.06		72,130,203.06		
2) Ending Balance, June 30 (E + F1e)			53,111,742.06	65,041,671.06		65,041,671.06		
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	53,143,790.51	65,041,679.52		65,041,679.52		
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	(32,048.45)	(8.46)		(8.46)		
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	1,550,910.00	1,550,910.00	0.00	1,550,910.00	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			1,550,910.00	1,550,910.00	0.00	1,550,910.00	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	4,810,421.00	7,679,067.00	0.00	7,679,067.00	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	414,180.00	415,521.00	0.00	415,521.00	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	822,212.00	803,201.00	52,249.70	803,201.00	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	4,652,283.00	5,179,213.00	3,085,906.04	5,179,213.00	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	617,806.00	1,538,947.00	445,430.57	1,538,947.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	46,219.00	(4,308.00)	46,219.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	439,852.00	792,234.00	273,861.47	792,234.00	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	951,164.00	1,474,294.00	657,894.96	1,474,294.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	193,661.00	193,661.00	4,473.75	193,661.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	16,830,258.00	23,591,262.00	9,853,931.85	23,591,262.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			29,731,837.00	41,713,619.00	14,369,440.34	41,713,619.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,201,323.00	1,405,507.00	204,183.70	1,405,507.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	205,000.00	277,234.00	238,992.47	277,234.00	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	33,863,696.00	38,227,566.00	13,460,712.73	38,227,566.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			35,270,019.00	39,910,307.00	13,903,888.90	39,910,307.00	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	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	3,029,983.00	3,440,718.00	559,583.79	3,440,718.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	260,000.00	1,604,835.00	493,970.91	1,604,835.00	0.00	0.0%
Tuition		8710	85,000.00	85,000.00	1,310.36	85,000.00	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	14,219,265.00	14,219,265.00	8,252,206.00	14,219,265.00	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			17,594,248.00	19,349,818.00	9,307,071.06	19,349,818.00	0.00	0.0%
TOTAL, REVENUES			84,147,014.00	102,524,654.00	37,580,400.30	102,524,654.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	34,809,214.00	28,243,363.00	17,977,862.10	28,243,363.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,496,132.00	6,365,190.00	3,308,337.65	6,365,190.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,462,519.00	3,043,679.00	1,663,403.61	3,043,679.00	0.00	0.0%
Other Certificated Salaries		1900	4,048,236.00	3,558,654.00	1,973,231.74	3,558,654.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			47,816,101.00	41,210,886.00	24,922,835.10	41,210,886.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	17,585,519.00	13,648,338.00	6,218,906.17	13,648,338.00	0.00	0.0%
Classified Support Salaries		2200	4,804,462.00	4,831,205.00	2,568,460.80	4,831,205.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	910,129.00	939,958.00	458,759.77	939,958.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,998,694.00	1,142,964.00	580,204.67	1,142,964.00	0.00	0.0%
Other Classified Salaries		2900	1,170,364.00	1,354,447.00	719,559.24	1,354,447.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			27,469,168.00	21,916,912.00	10,545,890.65	21,916,912.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	24,552,041.00	23,390,286.00	4,642,083.72	23,390,286.00	0.00	0.0%
PERS		3201-3202	7,474,058.00	6,329,871.00	2,654,374.44	6,329,871.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,851,653.00	2,325,296.00	1,109,270.88	2,325,296.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,039,913.00	6,875,510.00	3,435,480.91	6,875,510.00	0.00	0.0%
Unemployment Insurance		3501-3502	45,632.00	49,602.00	6,346.27	49,602.00	0.00	0.0%
Workers' Compensation		3601-3602	2,790,045.00	2,278,039.00	1,272,875.65	2,278,039.00	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	1,548.00	(1,315.00)	1,548.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			45,753,342.00	41,250,152.00	13,119,116.87	41,250,152.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	8,000.00	0.00	8,000.00	0.00	0.0%
Books and Other Reference Materials		4200	638,800.00	768,071.00	225,353.13	768,071.00	0.00	0.0%
Materials and Supplies		4300	9,251,105.00	14,391,672.00	2,149,790.03	14,391,672.00	0.00	0.0%
Noncapitalized Equipment		4400	127,520.00	1,328,779.00	320,976.94	1,328,779.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,017,425.00	16,496,522.00	2,696,120.10	16,496,522.00	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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,432,855.00	6,908,668.00	2,821,633.17	6,908,668.00	0.00	0.0%
Travel and Conferences		5200	91,924.00	605,456.00	392,857.49	605,456.00	0.00	0.0%
Dues and Memberships		5300	0.00	12,270.00	8,794.00	12,270.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	218,000.00	217,797.00	73,339.97	217,797.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,851,106.00	502,899.00	298,492.94	502,899.00	0.00	0.0%
Transfers of Direct Costs		5710	29,022.00	104,156.00	97,190.28	104,156.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,100.00)	88,762.00	89,897.11	88,762.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,403,971.00	20,630,520.00	7,686,584.57	20,630,520.00	0.00	0.0%
Communications		5900	17,640.00	69,927.00	23,265.73	69,927.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,039,418.00	29,140,455.00	11,492,055.26	29,140,455.00	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	16,170.00	0.00	16,170.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,804,795.00	1,790,090.00	123,560.71	1,790,090.00	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	3,056,909.00	3,116,460.00	734,989.56	3,116,460.00	0.00	0.0%
Equipment Replacement		6500	0.00	1,726,710.00	0.00	1,726,710.00	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			6,861,704.00	6,649,430.00	858,550.27	6,649,430.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	81,615.00	100,821.00	39,573.29	100,821.00	0.00	0.0%
Payments to County Offices		7142	1,361,148.00	1,628,049.00	293,339.94	1,628,049.00	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)			1,442,763.00	1,728,870.00	332,913.23	1,728,870.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	4,426,062.00	4,169,276.00	1,299,828.21	4,169,276.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,426,062.00	4,169,276.00	1,299,828.21	4,169,276.00	0.00	0.0%
TOTAL, EXPENDITURES			156,825,983.00	162,562,503.00	65,267,309.69	162,562,503.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	53,660,508.00	52,949,317.00	0.00	52,949,317.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			53,660,508.00	52,949,317.00	0.00	52,949,317.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			53,660,508.00	52,949,317.00	0.00	52,949,317.00	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	253,722,573.00	251,816,816.00	145,509,706.80	251,816,816.00	0.00	0.0%
2) Federal Revenue		8100-8299	29,813,837.00	41,795,619.00	14,369,440.34	41,795,619.00	0.00	0.0%
3) Other State Revenue		8300-8599	41,375,591.00	46,153,046.00	17,267,501.21	46,153,046.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,561,645.00	25,359,406.00	12,310,721.52	25,359,406.00	0.00	0.0%
5) TOTAL, REVENUES			346,473,646.00	365,124,887.00	189,457,369.87	365,124,887.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	146,351,726.00	138,587,406.00	78,961,875.33	145,418,096.00	(6,830,690.00)	-4.9%
2) Classified Salaries		2000-2999	58,284,669.00	51,596,896.00	26,139,355.88	54,062,326.00	(2,465,430.00)	-4.8%
3) Employee Benefits		3000-3999	94,364,596.00	90,633,466.00	40,799,400.47	93,223,793.00	(2,590,327.00)	-2.9%
4) Books and Supplies		4000-4999	18,590,498.00	34,397,260.14	9,924,448.68	28,947,260.14	5,450,000.00	15.8%
5) Services and Other Operating Expenditures		5000-5999	31,198,025.00	50,958,598.00	22,201,718.05	44,958,598.00	6,000,000.00	11.8%
6) Capital Outlay		6000-6999	10,757,866.00	10,537,141.00	1,585,884.46	10,537,141.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,602,763.00	1,888,870.00	432,303.23	1,888,870.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(517,286.00)	(560,787.00)	(49,623.75)	(560,787.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			360,632,857.00	378,038,850.14	179,995,362.35	378,475,297.14		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,159,211.00)	(12,913,963.14)	9,462,007.52	(13,350,410.14)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	138,720.00	138,720.00	0.00	138,720.00	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			138,720.00	138,720.00	0.00	138,720.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,020,491.00)	(12,775,243.14)	9,462,007.52	(13,211,690.14)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	121,548,963.88	121,548,963.88		121,548,963.88	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)			121,548,963.88	121,548,963.88		121,548,963.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			121,548,963.88	121,548,963.88		121,548,963.88		
2) Ending Balance, June 30 (E + F1e)			107,528,472.88	108,773,720.74		108,337,273.74		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	250,000.00	250,000.00		250,000.00		
Stores		9712	96,000.00	96,000.00		96,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
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	53,143,790.51	65,041,679.52		65,041,679.52		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	14,814,633.00	3,696,150.00		3,696,150.00		
Future Curriculum Adoption	0000	9760	1,446,709.00					
Supplemental & Concentration for Future Student Needs	0000	9760	12,832,386.00					
Other Commitments for Future Student Needs	0000	9760	535,538.00					
Future Curriculum Adoption	0000	9760		2,248,169.00				
Other Commitments for Future Student Needs	0000	9760		1,447,981.00				
Future Curriculum Adoption	0000	9760				2,248,169.00		
Other Commitments for Future Student Needs	0000	9760				1,447,981.00		
d) Assigned								
Other Assignments		9780	0.00	12,569,602.00		12,000,000.00		
Estimated Supplemental & Concentration rollover	0000	9780				12,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,818,986.00	11,341,166.00		11,354,259.00		
Unassigned/Unappropriated Amount		9790	28,405,063.37	15,779,123.22		15,899,185.22		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	120,454,589.00	119,169,924.00	69,739,682.00	119,169,924.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	46,414,440.00	40,268,300.00	25,858,361.00	40,268,300.00	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	439,539.00	422,164.00	211,149.78	422,164.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	87,795,915.00	86,896,126.00	46,778,154.16	86,896,126.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,323,957.00	2,993,980.00	3,012,684.44	2,993,980.00	0.00	0.0%
Prior Years' Taxes		8043	(41,086.00)	1,175.00	10,211.94	1,175.00	0.00	0.0%
Supplemental Taxes		8044	3,847,128.00	5,708,511.00	2,386,391.64	5,708,511.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(114,615.00)	308,356.00	377,348.85	308,356.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	5,245,885.00	8,691,459.00	3,673,335.68	8,691,459.00	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			266,365,752.00	264,459,995.00	152,047,319.49	264,459,995.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								

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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)
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	(14,194,089.00)	(14,194,089.00)	(6,537,612.69)	(14,194,089.00)	0.00	0.0%
Property Taxes Transfers		8097	1,550,910.00	1,550,910.00	0.00	1,550,910.00	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			253,722,573.00	251,816,816.00	145,509,706.80	251,816,816.00	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	4,810,421.00	7,679,067.00	0.00	7,679,067.00	0.00	0.0%
Special Education Discretionary Grants		8182	414,180.00	415,521.00	0.00	415,521.00	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	822,212.00	803,201.00	52,249.70	803,201.00	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	4,652,283.00	5,179,213.00	3,085,906.04	5,179,213.00	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	617,806.00	1,538,947.00	445,430.57	1,538,947.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	46,219.00	(4,308.00)	46,219.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	439,852.00	792,234.00	273,861.47	792,234.00	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	951,164.00	1,474,294.00	657,894.96	1,474,294.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	193,661.00	193,661.00	4,473.75	193,661.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	16,912,258.00	23,673,262.00	9,853,931.85	23,673,262.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			29,813,837.00	41,795,619.00	14,369,440.34	41,795,619.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%

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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)
Mandated Costs Reimbursements		8550	844,085.00	844,085.00	843,660.00	844,085.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,249,456.00	4,560,445.00	1,858,473.25	4,560,445.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	205,000.00	277,234.00	238,992.47	277,234.00	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	36,077,050.00	40,471,282.00	14,326,375.49	40,471,282.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			41,375,591.00	46,153,046.00	17,267,501.21	46,153,046.00	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	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	180,105.00	180,105.00	92,151.88	180,105.00	0.00	0.0%
Interest		8660	635,000.00	2,000,000.00	1,086,005.83	2,000,000.00	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	3,029,983.00	3,440,718.00	559,583.79	3,440,718.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%

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All Other Fees and Contracts		8689	644,550.00	752,580.00	114,772.17	752,580.00	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	2,767,742.00	4,681,738.00	2,204,691.49	4,681,738.00	0.00	0.0%
Tuition		8710	85,000.00	85,000.00	1,310.36	85,000.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	14,219,265.00	14,219,265.00	8,252,206.00	14,219,265.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			21,561,645.00	25,359,406.00	12,310,721.52	25,359,406.00	0.00	0.0%
TOTAL, REVENUES			346,473,646.00	365,124,887.00	189,457,369.87	365,124,887.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	114,489,317.00	108,045,382.00	62,246,830.37	114,876,072.00	(6,830,690.00)	-6.3%
Certificated Pupil Support Salaries		1200	11,123,146.00	12,117,256.00	6,479,282.64	12,117,256.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	13,705,199.00	12,885,586.00	7,304,435.54	12,885,586.00	0.00	0.0%
Other Certificated Salaries		1900	7,034,064.00	5,539,182.00	2,931,326.78	5,539,182.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			146,351,726.00	138,587,406.00	78,961,875.33	145,418,096.00	(6,830,690.00)	-4.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	18,847,044.00	14,576,508.00	6,678,643.12	14,576,508.00	0.00	0.0%
Classified Support Salaries		2200	17,303,324.00	16,846,055.00	8,687,812.68	16,846,055.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,212,527.00	2,452,525.00	1,343,726.68	2,452,525.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	14,928,111.00	12,482,058.00	6,661,191.99	14,947,488.00	(2,465,430.00)	-19.8%
Other Classified Salaries		2900	4,993,663.00	5,239,750.00	2,767,981.41	5,239,750.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			58,284,669.00	51,596,896.00	26,139,355.88	54,062,326.00	(2,465,430.00)	-4.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	41,877,081.00	40,836,342.00	14,296,135.97	42,078,008.00	(1,241,666.00)	-3.0%
PERS		3201-3202	14,518,104.00	12,665,401.00	6,404,342.22	13,047,734.00	(382,333.00)	-3.0%
OASDI/Medicare/Alternative		3301-3302	6,662,504.75	5,853,403.00	2,936,584.21	6,125,218.00	(271,815.00)	-4.6%
Health and Welfare Benefits		3401-3402	21,789,359.00	20,574,440.00	10,753,020.16	20,574,440.00	0.00	0.0%
Unemployment Insurance		3501-3502	111,128.75	96,031.00	9,783.84	113,030.00	(16,999.00)	-17.7%
Workers' Compensation		3601-3602	7,581,675.50	6,895,837.00	3,768,879.71	7,573,351.00	(677,514.00)	-9.8%
OPEB, Allocated		3701-3702	0.00	1,884,401.00	837,803.39	1,884,401.00	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)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,824,743.00	1,827,611.00	1,792,850.97	1,827,611.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			94,364,596.00	90,633,466.00	40,799,400.47	93,223,793.00	(2,590,327.00)	-2.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	1,013,846.00	932,943.12	1,013,846.00	0.00	0.0%
Books and Other Reference Materials		4200	783,900.00	930,110.00	238,835.28	930,110.00	0.00	0.0%
Materials and Supplies		4300	17,520,468.00	27,708,244.14	6,423,840.17	22,258,244.14	5,450,000.00	19.7%
Noncapitalized Equipment		4400	286,130.00	4,745,060.00	2,328,830.11	4,745,060.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			18,590,498.00	34,397,260.14	9,924,448.68	28,947,260.14	5,450,000.00	15.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,432,855.00	6,908,668.00	2,821,633.17	6,908,668.00	0.00	0.0%
Travel and Conferences		5200	300,089.00	976,267.00	531,931.53	976,267.00	0.00	0.0%
Dues and Memberships		5300	67,313.00	185,618.00	156,937.74	185,618.00	0.00	0.0%
Insurance		5400-5450	1,979,951.00	1,979,951.00	1,947,219.28	1,979,951.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,190,246.00	7,190,135.00	3,543,152.30	7,190,135.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,747,752.00	1,639,014.00	768,984.76	1,639,014.00	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	(49,397.00)	35,997.00	64,551.27	35,997.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,621,089.00	31,064,501.00	11,977,476.64	25,064,501.00	6,000,000.00	19.3%
Communications		5900	908,127.00	978,447.00	389,831.36	978,447.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,198,025.00	50,958,598.00	22,201,718.05	44,958,598.00	6,000,000.00	11.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	35,820.00	19,650.00	35,820.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,804,795.00	1,990,621.00	258,769.71	1,990,621.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	5,941,258.00	6,772,177.00	1,307,464.75	6,772,177.00	0.00	0.0%
Equipment Replacement		6500	11,813.00	1,738,523.00	0.00	1,738,523.00	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			10,757,866.00	10,537,141.00	1,585,884.46	10,537,141.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	81,615.00	100,821.00	39,573.29	100,821.00	0.00	0.0%
Payments to County Offices		7142	1,521,148.00	1,788,049.00	392,729.94	1,788,049.00	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								

2023-24 Second Interim
General Fund
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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 Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,602,763.00	1,888,870.00	432,303.23	1,888,870.00	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	(517,286.00)	(560,787.00)	(49,623.75)	(560,787.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(517,286.00)	(560,787.00)	(49,623.75)	(560,787.00)	0.00	0.0%
TOTAL, EXPENDITURES			360,632,857.00	378,038,850.14	179,995,362.35	378,475,297.14	(436,447.00)	-0.1%
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	138,720.00	138,720.00	0.00	138,720.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			138,720.00	138,720.00	0.00	138,720.00	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								

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Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			138,720.00	138,720.00	0.00	138,720.00	0.00	0.0%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	11,600,484.29
6211	Literacy Coaches and Reading Specialists Grant Program	986,710.00
6230	California Clean Energy Jobs Act	131,279.92
6266	Educator Effectiveness, FY 2021-22	1,966,248.55
6300	Lottery: Instructional Materials	2,897,771.97
6332	CA Community Schools Partnership Act - Implementation Grant	4,977,915.21
6546	Mental Health-Related Services	.07
6547	Special Education Early Intervention Preschool Grant	3,135,746.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	5,647,958.57
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	705,351.00
7029	Child Nutrition: Food Service Staff Training Funds	.05
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	900,000.00
7311	Classified School Employee Professional Development Block Grant	103,890.06
7388	SB 117 COVID-19 LEA Response Funds	44,531.55
7399	LCFF Equity Multiplier	547,799.00
7412	A-G Access/Success Grant	1,123,373.00
7413	A-G Learning Loss Mitigation Grant	436,676.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	341.21
7435	Learning Recovery Emergency Block Grant	23,373,508.41
7810	Other Restricted State	712,857.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	7,940.00
9010	Other Restricted Local	5,741,297.66
Total, Restricted Balance		65,041,679.52

Description	Resource Codes	Object Codes	Original Budget (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	616,610.00	1,442,577.00	244,084.00	1,442,577.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,006,421.00	9,738,778.00	3,442,749.00	9,738,778.00	0.00	0.0%
4) Other Local Revenue		8600-8799	163,169.00	209,169.00	67,851.68	209,169.00	0.00	0.0%
5) TOTAL, REVENUES			3,786,200.00	11,390,524.00	3,754,684.68	11,390,524.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	745,943.00	1,562,997.00	700,959.75	1,562,997.00	0.00	0.0%
2) Classified Salaries		2000-2999	659,549.00	783,169.00	377,022.89	783,169.00	0.00	0.0%
3) Employee Benefits		3000-3999	636,845.00	934,443.00	387,671.56	934,443.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,403,927.00	2,770,085.00	101,246.92	2,770,085.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	598,686.00	1,157,266.00	357,211.78	1,157,266.00	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	6,776,154.00	2,199,795.00	6,776,154.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	152,686.00	210,787.00	49,623.75	210,787.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,197,636.00	14,194,901.00	4,173,531.65	14,194,901.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(411,436.00)	(2,804,377.00)	(418,846.97)	(2,804,377.00)		
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)			(411,436.00)	(2,804,377.00)	(418,846.97)	(2,804,377.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,877,743.85	2,877,743.85		2,877,743.85	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,877,743.85	2,877,743.85		2,877,743.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,877,743.85	2,877,743.85		2,877,743.85		
2) Ending Balance, June 30 (E + F1e)			2,466,307.85	73,366.85		73,366.85		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,798,387.54	29,708.54		29,708.54		
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	667,920.31	43,658.31		43,658.31		
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	616,610.00	1,442,577.00	244,084.00	1,442,577.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			616,610.00	1,442,577.00	244,084.00	1,442,577.00	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	5,999,956.00	1,999,984.00	5,999,956.00	0.00	0.0%
Adult Education Program	6391	8590	2,911,011.00	3,636,341.00	1,327,439.00	3,636,341.00	0.00	0.0%
All Other State Revenue	All Other	8590	95,410.00	102,481.00	115,326.00	102,481.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,006,421.00	9,738,778.00	3,442,749.00	9,738,778.00	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	60,000.00	26,951.96	60,000.00	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	86,000.00	23,764.00	86,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	163,169.00	63,169.00	17,135.72	63,169.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			163,169.00	209,169.00	67,851.68	209,169.00	0.00	0.0%
TOTAL, REVENUES			3,786,200.00	11,390,524.00	3,754,684.68	11,390,524.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	392,881.00	904,287.00	471,023.98	904,287.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	301,500.00	27,110.36	301,500.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	353,062.00	357,210.00	202,825.41	357,210.00	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			745,943.00	1,562,997.00	700,959.75	1,562,997.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,549.00	36,651.00	11,406.58	36,651.00	0.00	0.0%
Classified Support Salaries		2200	256,113.00	268,615.00	127,001.25	268,615.00	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	393,887.00	462,842.00	231,859.57	462,842.00	0.00	0.0%
Other Classified Salaries		2900	0.00	15,061.00	6,755.49	15,061.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			659,549.00	783,169.00	377,022.89	783,169.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	151,434.00	317,727.00	127,420.29	317,727.00	0.00	0.0%
PERS		3201-3202	172,761.00	200,323.00	84,145.45	200,323.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	61,511.00	82,186.00	33,089.38	82,186.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	195,535.00	241,246.00	103,899.69	241,246.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,067.00	1,543.00	101.88	1,543.00	0.00	0.0%
Workers' Compensation		3601-3602	53,862.00	91,418.00	39,014.87	91,418.00	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	675.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			636,845.00	934,443.00	387,671.56	934,443.00	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	59,400.00	108,931.00	52,705.15	108,931.00	0.00	0.0%
Materials and Supplies		4300	1,338,327.00	2,651,954.00	43,236.12	2,651,954.00	0.00	0.0%
Noncapitalized Equipment		4400	6,200.00	9,200.00	5,305.65	9,200.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,403,927.00	2,770,085.00	101,246.92	2,770,085.00	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	4,316.00	11,032.00	3,448.67	11,032.00	0.00	0.0%
Dues and Memberships		5300	15,000.00	16,190.00	2,340.00	16,190.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	202,000.00	212,000.00	93,904.26	212,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,466.00	1,466.00	0.00	1,466.00	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	1,100.00	1,168.00	378.65	1,168.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	341,964.00	882,447.00	242,000.20	882,447.00	0.00	0.0%
Communications		5900	32,840.00	32,963.00	15,140.00	32,963.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			598,686.00	1,157,266.00	357,211.78	1,157,266.00	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	6,776,154.00	2,199,795.00	6,776,154.00	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	6,776,154.00	2,199,795.00	6,776,154.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	152,686.00	210,787.00	49,623.75	210,787.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			152,686.00	210,787.00	49,623.75	210,787.00	0.00	0.0%
TOTAL, EXPENDITURES			4,197,636.00	14,194,901.00	4,173,531.65	14,194,901.00		
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
6371	CalWORKs for ROCP or Adult Education	.34
6391	Adult Education Program	29,708.20
Total, Restricted Balance		29,708.54

Description	Resource Codes	Object Codes	Original Budget (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	9,177,797.00	9,897,401.65	6,258,535.78	9,897,401.65	0.00	0.0%
3) Other State Revenue		8300-8599	6,087,804.00	6,087,804.00	1,523,689.45	6,087,804.00	0.00	0.0%
4) Other Local Revenue		8600-8799	290,072.00	290,072.00	212,712.98	290,072.00	0.00	0.0%
5) TOTAL, REVENUES			15,555,673.00	16,275,277.65	7,994,938.21	16,275,277.65		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,817,091.00	4,950,542.00	2,334,912.05	4,950,542.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,324,788.00	2,346,496.00	1,098,008.13	2,346,496.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,906,339.00	6,845,482.00	2,572,798.19	6,845,482.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	890,642.00	413,283.00	101,699.83	413,283.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,942,029.00	1,974,529.00	88,699.60	1,974,529.00	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	364,600.00	350,000.00	0.00	350,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,245,489.00	16,880,332.00	6,196,117.80	16,880,332.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(689,816.00)	(605,054.35)	1,798,820.41	(605,054.35)		
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)			(689,816.00)	(605,054.35)	1,798,820.41	(605,054.35)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,945,167.89	11,945,167.89		11,945,167.89	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,945,167.89	11,945,167.89		11,945,167.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,945,167.89	11,945,167.89		11,945,167.89		
2) Ending Balance, June 30 (E + F1e)			11,255,351.89	11,340,113.54		11,340,113.54		
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	11,255,351.89	11,340,113.54		11,340,113.54		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	9,177,797.00	9,897,401.65	6,258,535.78	9,897,401.65	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,177,797.00	9,897,401.65	6,258,535.78	9,897,401.65	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	6,087,804.00	6,087,804.00	1,523,689.45	6,087,804.00	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			6,087,804.00	6,087,804.00	1,523,689.45	6,087,804.00	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	269,872.00	269,872.00	151,631.40	269,872.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,200.00	20,200.00	61,081.58	20,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			290,072.00	290,072.00	212,712.98	290,072.00	0.00	0.0%
TOTAL, REVENUES			15,555,673.00	16,275,277.65	7,994,938.21	16,275,277.65		
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	3,957,614.00	4,001,673.00	1,881,498.47	4,001,673.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	452,263.00	532,988.00	238,463.84	532,988.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	407,214.00	415,881.00	214,949.74	415,881.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,817,091.00	4,950,542.00	2,334,912.05	4,950,542.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,053,399.00	1,059,460.00	536,096.47	1,059,460.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	368,658.00	373,193.00	152,670.08	373,193.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	721,809.00	733,609.00	324,807.79	733,609.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unemployment Insurance		3501-3502	2,422.00	2,535.00	169.27	2,535.00	0.00	0.0%
Workers' Compensation		3601-3602	178,500.00	177,699.00	84,264.52	177,699.00	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			2,324,788.00	2,346,496.00	1,098,008.13	2,346,496.00	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	141,969.00	131,969.00	46,406.22	131,969.00	0.00	0.0%
Noncapitalized Equipment		4400	56,100.00	54,100.00	16,913.65	54,100.00	0.00	0.0%
Food		4700	5,708,270.00	6,659,413.00	2,509,478.32	6,659,413.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,906,339.00	6,845,482.00	2,572,798.19	6,845,482.00	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	5,492.00	8,426.00	2,218.01	8,426.00	0.00	0.0%
Dues and Memberships		5300	15,300.00	15,300.00	2,144.93	15,300.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	71,400.00	71,400.00	41,022.79	71,400.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	155,040.00	155,040.00	42,673.42	155,040.00	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	48,297.00	(48,952.00)	(76,716.12)	(48,952.00)	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	588,285.00	205,241.00	88,472.73	205,241.00	0.00	0.0%
Communications		5900	6,828.00	6,828.00	1,884.07	6,828.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			890,642.00	413,283.00	101,699.83	413,283.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	32,500.00	2,000.00	32,500.00	0.00	0.0%
Equipment		6400	1,289,229.00	1,289,229.00	86,699.60	1,289,229.00	0.00	0.0%
Equipment Replacement		6500	652,800.00	652,800.00	0.00	652,800.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,942,029.00	1,974,529.00	88,699.60	1,974,529.00	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	364,600.00	350,000.00	0.00	350,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			364,600.00	350,000.00	0.00	350,000.00	0.00	0.0%
TOTAL, EXPENDITURES			16,245,489.00	16,880,332.00	6,196,117.80	16,880,332.00		
INTERFUND TRANSFERS								

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

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	11,340,112.89
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	.65
Total, Restricted Balance		11,340,113.54

Description	Resource Codes	Object Codes	Original Budget (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	1,450,205.00	4,782,340.00	1,137,582.66	4,782,340.00	0.00	0.0%
5) TOTAL, REVENUES			1,450,205.00	4,782,340.00	1,137,582.66	4,782,340.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	91,575.00	92,834.00	54,063.84	92,834.00	0.00	0.0%
3) Employee Benefits		3000-3999	44,792.00	45,073.00	25,194.16	45,073.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	27,836.00	5,766.82	27,836.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,500.00	45,290.00	5,650.00	45,290.00	0.00	0.0%
6) Capital Outlay		6000-6999	23,232,362.00	34,346,474.00	22,991,724.73	34,346,474.00	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			23,378,229.00	34,557,507.00	23,082,399.55	34,557,507.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,928,024.00)	(29,775,167.00)	(21,944,816.89)	(29,775,167.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	18,818.00	18,817.78	18,818.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	18,818.00	18,817.78	18,818.00	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)			(21,928,024.00)	(29,775,167.00)	(21,944,816.89)	(29,775,167.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	113,447,155.48	113,447,155.48		113,447,155.48	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)			113,447,155.48	113,447,155.48		113,447,155.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			113,447,155.48	113,447,155.48		113,447,155.48		
2) Ending Balance, June 30 (E + F1e)			91,519,131.48	83,671,988.48		83,671,988.48		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	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)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	91,519,131.48	83,671,988.48		83,671,988.48		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,450,205.00	1,450,180.00	1,137,582.66	1,450,180.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	3,332,160.00	0.00	3,332,160.00	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			1,450,205.00	4,782,340.00	1,137,582.66	4,782,340.00	0.00	0.0%
TOTAL, REVENUES			1,450,205.00	4,782,340.00	1,137,582.66	4,782,340.00		

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)
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	91,575.00	92,834.00	54,063.84	92,834.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			91,575.00	92,834.00	54,063.84	92,834.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	24,432.00	24,539.00	14,314.09	24,539.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	7,006.00	7,030.00	3,965.50	7,030.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,920.00	10,020.00	4,935.76	10,020.00	0.00	0.0%
Unemployment Insurance		3501-3502	46.00	96.00	27.08	96.00	0.00	0.0%
Workers' Compensation		3601-3602	3,388.00	3,388.00	1,951.73	3,388.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			44,792.00	45,073.00	25,194.16	45,073.00	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	12,003.00	1,636.12	12,003.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	15,833.00	4,130.70	15,833.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	27,836.00	5,766.82	27,836.00	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	9,500.00	45,290.00	5,650.00	45,290.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,500.00	45,290.00	5,650.00	45,290.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	18,904.00	18,904.00	0.00	18,904.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	23,213,458.00	32,541,688.00	22,415,104.64	32,541,688.00	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	1,785,882.00	576,620.09	1,785,882.00	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%

Description	Resource Codes	Object Codes	Original Budget (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, CAPITAL OUTLAY			23,232,362.00	34,346,474.00	22,991,724.73	34,346,474.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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			23,378,229.00	34,557,507.00	23,082,399.55	34,557,507.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	18,818.00	18,817.78	18,818.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	18,818.00	18,817.78	18,818.00	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	18,818.00	18,817.78	18,818.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	18,818.00	18,817.78	18,818.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500,000.00	1,000,000.00	693,396.92	1,000,000.00	0.00	0.0%
5) TOTAL, REVENUES			500,000.00	1,000,000.00	693,396.92	1,000,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	225,000.00	225,000.00	82,437.03	225,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			225,000.00	225,000.00	82,437.03	225,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			275,000.00	775,000.00	610,959.89	775,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			275,000.00	775,000.00	610,959.89	775,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,320,568.21	11,320,568.21		11,320,568.21	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,320,568.21	11,320,568.21		11,320,568.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,320,568.21	11,320,568.21		11,320,568.21		
2) Ending Balance, June 30 (E + F1e)			11,595,568.21	12,095,568.21		12,095,568.21		
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	7,058,145.98	7,558,145.98		7,558,145.98		
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	4,537,422.23	4,537,422.23		4,537,422.23		
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	135,000.00	135,000.00	112,709.88	135,000.00	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	365,000.00	865,000.00	580,687.04	865,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500,000.00	1,000,000.00	693,396.92	1,000,000.00	0.00	0.0%
TOTAL, REVENUES			500,000.00	1,000,000.00	693,396.92	1,000,000.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	225,000.00	225,000.00	82,437.03	225,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			225,000.00	225,000.00	82,437.03	225,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			225,000.00	225,000.00	82,437.03	225,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	7,558,145.98
Total, Restricted Balance		7,558,145.98

Description	Resource Codes	Object Codes	Original Budget (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	4,325,000.00	5,324,295.00	2,755,941.52	5,324,295.00	0.00	0.0%
5) TOTAL, REVENUES			4,325,000.00	5,324,295.00	2,755,941.52	5,324,295.00		
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	268,246.00	1,149,165.00	1,008,361.53	1,149,165.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	167,600.00	151,885.00	398.00	151,885.00	0.00	0.0%
6) Capital Outlay		6000-6999	25,680,154.00	12,405,562.30	5,478,379.30	12,405,562.30	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	3,513,545.00	3,513,545.00	1,897,420.55	3,513,545.00	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			29,629,545.00	17,220,157.30	8,384,559.38	17,220,157.30		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(25,304,545.00)	(11,895,862.30)	(5,628,617.86)	(11,895,862.30)		
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)			(25,304,545.00)	(11,895,862.30)	(5,628,617.86)	(11,895,862.30)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	49,005,877.49	49,005,877.49		49,005,877.49	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)			49,005,877.49	49,005,877.49		49,005,877.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,005,877.49	49,005,877.49		49,005,877.49		
2) Ending Balance, June 30 (E + F1e)			23,701,332.49	37,110,015.19		37,110,015.19		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	23,701,332.49	37,110,015.19		37,110,015.19		
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								
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	4,125,000.00	4,125,000.00	2,666,531.59	4,125,000.00	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	200,000.00	933,516.00	89,409.93	933,516.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	265,779.00	0.00	265,779.00	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			4,325,000.00	5,324,295.00	2,755,941.52	5,324,295.00	0.00	0.0%
TOTAL, REVENUES			4,325,000.00	5,324,295.00	2,755,941.52	5,324,295.00		
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	41,513.00	42,812.00	15,340.95	42,812.00	0.00	0.0%
Noncapitalized Equipment		4400	226,733.00	1,106,353.00	993,020.58	1,106,353.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			268,246.00	1,149,165.00	1,008,361.53	1,149,165.00	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	10,220.00	0.00	10,220.00	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	167,600.00	141,665.00	398.00	141,665.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			167,600.00	151,885.00	398.00	151,885.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	3,341,255.00	3,426,635.00	1,385,191.89	3,426,635.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	22,167,612.00	8,493,781.30	3,824,994.93	8,493,781.30	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	171,287.00	413,470.00	196,516.48	413,470.00	0.00	0.0%
Equipment Replacement		6500	0.00	71,676.00	71,676.00	71,676.00	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			25,680,154.00	12,405,562.30	5,478,379.30	12,405,562.30	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	1,533,695.00	1,533,695.00	837,943.60	1,533,695.00	0.00	0.0%
Other Debt Service - Principal		7439	1,979,850.00	1,979,850.00	1,059,476.95	1,979,850.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,513,545.00	3,513,545.00	1,897,420.55	3,513,545.00	0.00	0.0%
TOTAL, EXPENDITURES			29,629,545.00	17,220,157.30	8,384,559.38	17,220,157.30		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	37,110,015.19
Total, Restricted Balance		37,110,015.19

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,925,000.00	2,475,100.00	1,477,849.36	2,475,100.00	0.00	0.0%
5) TOTAL, REVENUES			2,925,000.00	2,475,100.00	1,477,849.36	2,475,100.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,826,332.00	1,377,932.00	602,767.83	1,377,932.00	0.00	0.0%
3) Employee Benefits		3000-3999	976,412.00	677,712.00	281,151.47	677,712.00	0.00	0.0%
4) Books and Supplies		4000-4999	208,000.00	70,810.00	11,356.09	70,810.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,464.00	166,437.00	74,034.47	166,437.00	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			3,012,208.00	2,292,891.00	969,309.86	2,292,891.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(87,208.00)	182,209.00	508,539.50	182,209.00		
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)			(87,208.00)	182,209.00	508,539.50	182,209.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,617,887.84	1,617,887.84		1,617,887.84	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			1,617,887.84	1,617,887.84		1,617,887.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,617,887.84	1,617,887.84		1,617,887.84		
2) Ending Net Position, June 30 (E + F1e)			1,530,679.84	1,800,096.84		1,800,096.84		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	1,530,679.84	1,800,096.84		1,800,096.84		
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								
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	25,000.00	25,100.00	14,424.09	25,100.00	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								
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,900,000.00	2,450,000.00	1,463,425.27	2,450,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,925,000.00	2,475,100.00	1,477,849.36	2,475,100.00	0.00	0.0%
TOTAL, REVENUES			2,925,000.00	2,475,100.00	1,477,849.36	2,475,100.00		
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	1,733,304.00	1,284,904.00	546,539.23	1,284,904.00	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	93,028.00	93,028.00	56,228.60	93,028.00	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			1,826,332.00	1,377,932.00	602,767.83	1,377,932.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	432,576.00	282,576.00	148,610.17	282,576.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	139,430.00	140,730.00	42,424.48	140,730.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	335,844.00	185,844.00	68,125.57	185,844.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unemployment Insurance		3501-3502	927.00	927.00	192.83	927.00	0.00	0.0%
Workers' Compensation		3601-3602	67,635.00	67,635.00	21,798.42	67,635.00	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			976,412.00	677,712.00	281,151.47	677,712.00	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	10,000.00	1,194.24	10,000.00	0.00	0.0%
Materials and Supplies		4300	208,000.00	60,810.00	10,161.85	60,810.00	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			208,000.00	70,810.00	11,356.09	70,810.00	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	624.00	2,679.00	1,137.50	2,679.00	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	11,787.00	11,786.20	11,787.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	151,131.00	60,760.77	151,131.00	0.00	0.0%
Communications		5900	840.00	840.00	350.00	840.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,464.00	166,437.00	74,034.47	166,437.00	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)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			3,012,208.00	2,292,891.00	969,309.86	2,292,891.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers Out		7619	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%
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	7,230,212.00	7,233,212.00	4,506,292.40	7,233,212.00	0.00	0.0%
5) TOTAL, REVENUES			7,230,212.00	7,233,212.00	4,506,292.40	7,233,212.00		
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	7,085,607.00	7,085,607.00	4,528,231.59	7,085,607.00	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			7,085,607.00	7,085,607.00	4,528,231.59	7,085,607.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			144,605.00	147,605.00	(21,939.19)	147,605.00		
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	138,720.00	138,720.00	0.00	138,720.00	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			(138,720.00)	(138,720.00)	0.00	(138,720.00)		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,885.00	8,885.00	(21,939.19)	8,885.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,406,221.60	1,406,221.60		1,406,221.60	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			1,406,221.60	1,406,221.60		1,406,221.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,406,221.60	1,406,221.60		1,406,221.60		
2) Ending Net Position, June 30 (E + F1e)			1,412,106.60	1,415,106.60		1,415,106.60		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	1,412,106.60	1,415,106.60		1,415,106.60		
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	3,000.00	14,620.16	3,000.00	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								
In-District Premiums/Contributions		8674	7,230,212.00	7,230,212.00	4,491,672.24	7,230,212.00	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			7,230,212.00	7,233,212.00	4,506,292.40	7,233,212.00	0.00	0.0%
TOTAL, REVENUES			7,230,212.00	7,233,212.00	4,506,292.40	7,233,212.00		
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	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, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING 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	7,085,607.00	7,085,607.00	4,528,231.59	7,085,607.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,085,607.00	7,085,607.00	4,528,231.59	7,085,607.00	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			7,085,607.00	7,085,607.00	4,528,231.59	7,085,607.00		
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	138,720.00	138,720.00	0.00	138,720.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			138,720.00	138,720.00	0.00	138,720.00	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								

Description	Resource Codes	Object Codes	Original Budget (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 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)			(138,720.00)	(138,720.00)	0.00	(138,720.00)		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	18,357.69	18,270.94	17,223.31	18,270.94	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)	18,357.69	18,270.94	17,223.31	18,270.94	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	39.68	39.68	39.68	39.68	0.00	0.0%
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)	39.68	39.68	39.68	39.68	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	18,397.37	18,310.62	17,262.99	18,310.62	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)						

Second Interim
2023-24 Projected Year Totals
Every Student Succeeds Act Maintenance of Effort
Expenditures

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	378,038,850.14
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	40,910,418.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	270,748.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	6,225,190.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	4,265,236.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	85,000.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				10,846,174.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		605,054.35
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				326,887,312.49
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				17,262.99
B. Expenditures per ADA (Line I.E divided by Line II.A)				18,935.73
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA

<p>A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)</p>	<p>256,865,775.00</p>	<p>14,780.76</p>
<p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</p>	<p>0.00</p>	<p>0.00</p>
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>	<p>256,865,775.00</p>	<p>14,780.76</p>
<p>B. Required effort (Line A.2 times 90%)</p>	<p>231,179,197.50</p>	<p>13,302.68</p>
<p>C. Current year expenditures (Line I.E and Line II.B)</p>	<p>326,887,312.49</p>	<p>18,935.73</p>
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>	<p>0.00</p>	<p>0.00</p>

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 10,381,117.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 268,552,250.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.87%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 13,797,381.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 3,322,170.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	111,600.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,303,621.19
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	18,534,772.19
9. Carry-Forward Adjustment (Part IV, Line F)	2,002,072.59
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	20,536,844.78
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	223,536,199.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	46,248,326.14
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	31,429,752.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,604,090.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	270,748.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	782,184.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,830,112.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	447,094.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	32,381,680.81
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,207,960.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	7,896,390.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	355,634,535.95
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	5.21%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	5.77%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	18,534,772.19
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(778,089.65)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.43%) times Part III, Line B19); zero if negative	2,002,072.59
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.43%) times Part III, Line B19) or (the highest rate used to recover costs from any program (4.43%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	2,002,072.59
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	2,002,072.59

Approved
indirect cost
rate: 4.43%

Highest rate
used in any
program: 4.43%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	9,529,351.00	422,151.00	4.43%
01	3010	6,137,573.00	271,894.00	4.43%
01	3182	320,841.00	14,211.00	4.43%
01	3213	9,412,091.00	399,171.00	4.24%
01	3225	167,580.00	7,420.00	4.43%
01	3228	296,851.00	13,149.00	4.43%
01	3310	7,258,258.00	321,540.00	4.43%
01	3311	66,331.00	2,938.00	4.43%
01	3315	162,247.00	7,188.00	4.43%
01	3327	232,594.00	10,304.00	4.43%
01	3345	3,054.00	134.00	4.39%
01	3550	93,518.00	4,143.00	4.43%
01	4035	295,598.00	13,095.00	4.43%
01	4127	1,090,915.00	48,327.00	4.43%
01	4201	44,259.00	1,960.00	4.43%
01	4203	758,628.00	33,606.00	4.43%
01	6053	328,597.00	14,350.00	4.37%
01	6054	351,778.00	15,584.00	4.43%
01	6211	262,575.00	10,183.00	3.88%
01	6266	2,440,746.00	95,020.00	3.89%
01	6332	2,778,900.00	123,105.00	4.43%
01	6387	244,407.00	10,827.00	4.43%
01	6500	47,791,808.00	1,873,450.00	3.92%
01	6520	273,528.00	12,117.00	4.43%
01	6546	1,770,729.00	78,358.00	4.43%
01	6547	738,643.00	32,722.00	4.43%
01	6762	3,171,081.00	133,997.00	4.23%
01	7412	39,662.00	1,758.00	4.43%
01	9010	5,971,921.00	196,574.00	3.29%
11	3410	252,884.00	11,203.00	4.43%
11	6371	474,291.00	4,047.00	0.85%
11	6391	5,275,922.00	162,335.00	3.08%
13	5310	7,896,390.00	350,000.00	4.43%

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	250,265,906.00	(4.06%)	240,104,658.00	(.90%)	237,941,569.00
2. Federal Revenues	8100-8299	82,000.00	(.50%)	81,590.00	(.50%)	81,182.00
3. Other State Revenues	8300-8599	6,242,739.00	(1.00%)	6,180,312.00	(1.00%)	6,118,509.00
4. Other Local Revenues	8600-8799	6,009,588.00	(33.28%)	4,009,588.00	0.00%	4,009,588.00
5. Other Financing Sources						
a. Transfers In	8900-8929	138,720.00	0.00%	138,720.00	0.00%	138,720.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(52,949,317.00)	5.00%	(55,596,783.00)	5.00%	(58,376,622.00)
6. Total (Sum lines A1 thru A5c)		209,789,636.00	(7.09%)	194,918,085.00	(2.57%)	189,912,946.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				104,207,210.00		105,989,744.00
b. Step & Column Adjustment				1,782,534.00		1,782,534.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						(586,723.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	104,207,210.00	1.71%	105,989,744.00	1.13%	107,185,555.00
2. Classified Salaries						
a. Base Salaries				32,145,414.00		33,484,446.00
b. Step & Column Adjustment				626,248.00		626,248.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				712,784.00		80,274.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	32,145,414.00	4.17%	33,484,446.00	2.11%	34,190,968.00
3. Employee Benefits	3000-3999	51,973,641.00	2.45%	53,245,374.00	4.70%	55,746,194.00
4. Books and Supplies	4000-4999	12,450,738.14	(16.80%)	10,358,412.00	(5.99%)	9,738,336.00
5. Services and Other Operating Expenditures	5000-5999	15,818,143.00	(9.75%)	14,275,817.00	(4.34%)	13,655,741.00
6. Capital Outlay	6000-6999	3,887,711.00	(46.44%)	2,082,367.00	0.00%	2,082,367.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	160,000.00	0.00%	160,000.00	0.00%	160,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,730,063.00)	18.76%	(5,617,454.00)	(.93%)	(5,565,156.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(10,000,000.00)		(10,000,000.00)
11. Total (Sum lines B1 thru B10)		215,912,794.14	(5.53%)	203,978,706.00	1.58%	207,194,005.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(6,123,158.14)		(9,060,621.00)		(17,281,059.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		49,418,760.82		43,295,602.68		34,234,981.68
2. Ending Fund Balance (Sum lines C and D1)		43,295,602.68		34,234,981.68		16,953,922.68
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	346,000.00		346,000.00		346,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	3,696,150.00		3,696,150.00		3,696,150.00
d. Assigned	9780	12,000,000.00				
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	11,354,259.00		10,168,954.00		10,203,726.00
2. Unassigned/Unappropriated	9790	15,899,193.68		20,023,877.68		2,708,046.68
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		43,295,602.68		34,234,981.68		16,953,922.68
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,354,259.00		10,168,954.00		10,203,726.00
c. Unassigned/Unappropriated	9790	15,899,193.68		20,023,877.68		2,708,046.68
(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)		27,253,452.68		30,192,831.68		12,911,772.68
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.						
The board is adopting a resolution to allow budget reductions in the 2024-25 school year.						

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	1,550,910.00	0.00%	1,550,910.00	0.00%	1,550,910.00
2. Federal Revenues	8100-8299	41,713,619.00	(72.48%)	11,477,916.00	(.65%)	11,403,631.00
3. Other State Revenues	8300-8599	39,910,307.00	(4.76%)	38,011,765.00	(.09%)	37,976,383.00
4. Other Local Revenues	8600-8799	19,349,818.00	(10.23%)	17,371,169.00	(.41%)	17,300,428.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	52,949,317.00	5.00%	55,596,783.00	5.00%	58,376,622.00
6. Total (Sum lines A1 thru A5c)		155,473,971.00	(20.24%)	124,008,543.00	2.10%	126,607,974.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				41,210,886.00		31,416,544.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(9,794,342.00)		500,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	41,210,886.00	(23.77%)	31,416,544.00	1.59%	31,916,544.00
2. Classified Salaries						
a. Base Salaries				21,916,912.00		15,526,741.00
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(6,390,171.00)		350,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,916,912.00	(29.16%)	15,526,741.00	2.25%	15,876,741.00
3. Employee Benefits	3000-3999	41,250,152.00	(11.12%)	36,662,192.00	.40%	36,807,452.00
4. Books and Supplies	4000-4999	16,496,522.00	(59.12%)	6,743,232.00	10.38%	7,443,232.00
5. Services and Other Operating Expenditures	5000-5999	29,140,455.00	(11.73%)	25,723,328.00	.78%	25,923,328.00
6. Capital Outlay	6000-6999	6,649,430.00	105.27%	13,649,430.00	(27.48%)	9,898,445.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,728,870.00	(.73%)	1,716,186.00	0.00%	1,716,186.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,169,276.00	(14.88%)	3,548,785.00	(5.65%)	3,348,259.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		162,562,503.00	(16.96%)	134,986,438.00	(1.52%)	132,930,187.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(7,088,532.00)		(10,977,895.00)		(6,322,213.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		72,130,203.06		65,041,671.06		54,063,776.06
2. Ending Fund Balance (Sum lines C and D1)		65,041,671.06		54,063,776.06		47,741,563.06
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	65,041,679.52		54,063,776.08		47,741,563.06
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	(8.46)		(.02)		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		65,041,671.06		54,063,776.06		47,741,563.06
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.						
District is expecting some savings due to attrition & the expiration of one time funds.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	251,816,816.00	(4.04%)	241,655,568.00	(.90%)	239,492,479.00
2. Federal Revenues	8100-8299	41,795,619.00	(72.34%)	11,559,506.00	(.65%)	11,484,813.00
3. Other State Revenues	8300-8599	46,153,046.00	(4.25%)	44,192,077.00	(.22%)	44,094,892.00
4. Other Local Revenues	8600-8799	25,359,406.00	(15.69%)	21,380,757.00	(.33%)	21,310,016.00
5. Other Financing Sources						
a. Transfers In	8900-8929	138,720.00	0.00%	138,720.00	0.00%	138,720.00
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)		365,263,607.00	(12.69%)	318,926,628.00	(.75%)	316,520,920.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				145,418,096.00		137,406,288.00
b. Step & Column Adjustment				1,782,534.00		1,782,534.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(9,794,342.00)		(86,723.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	145,418,096.00	(5.51%)	137,406,288.00	1.23%	139,102,099.00
2. Classified Salaries						
a. Base Salaries				54,062,326.00		49,011,187.00
b. Step & Column Adjustment				626,248.00		626,248.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,677,387.00)		430,274.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	54,062,326.00	(9.34%)	49,011,187.00	2.16%	50,067,709.00
3. Employee Benefits	3000-3999	93,223,793.00	(3.56%)	89,907,566.00	2.94%	92,553,646.00
4. Books and Supplies	4000-4999	28,947,260.14	(40.92%)	17,101,644.00	.47%	17,181,568.00
5. Services and Other Operating Expenditures	5000-5999	44,958,598.00	(11.03%)	39,999,145.00	(1.05%)	39,579,069.00
6. Capital Outlay	6000-6999	10,537,141.00	49.30%	15,731,797.00	(23.84%)	11,980,812.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,888,870.00	(.67%)	1,876,186.00	0.00%	1,876,186.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(560,787.00)	268.89%	(2,068,669.00)	7.17%	(2,216,897.00)
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				(10,000,000.00)		(10,000,000.00)
11. Total (Sum lines B1 thru B10)		378,475,297.14	(10.44%)	338,965,144.00	.34%	340,124,192.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(13,211,690.14)		(20,038,516.00)		(23,603,272.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		121,548,963.88		108,337,273.74		88,298,757.74
2. Ending Fund Balance (Sum lines C and D1)		108,337,273.74		88,298,757.74		64,695,485.74
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	346,000.00		346,000.00		346,000.00
b. Restricted	9740	65,041,679.52		54,063,776.08		47,741,563.06
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	3,696,150.00		3,696,150.00		3,696,150.00
d. Assigned	9780	12,000,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	11,354,259.00		10,168,954.00		10,203,726.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	15,899,185.22		20,023,877.66		2,708,046.68
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		108,337,273.74		88,298,757.74		64,695,485.74
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	11,354,259.00		10,168,954.00		10,203,726.00
c. Unassigned/Unappropriated	9790	15,899,193.68		20,023,877.68		2,708,046.68
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(8.46)		(.02)		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)		27,253,444.22		30,192,831.66		12,911,772.68
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.20%		8.91%		3.80%
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)						
		17,223.31		16,892.40		16,613.95
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		378,475,297.14		338,965,144.00		340,124,192.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		378,475,297.14		338,965,144.00		340,124,192.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		11,354,258.91		10,168,954.32		10,203,725.76
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)		11,354,258.91		10,168,954.32		10,203,725.76
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

UPDATE DATE				ACTUALS TO MONTH OF:		LEAD	BUSINESS UNIT	BUSINESS ADVISOR		District's authorizing signature										
2/15/2024				JANUARY		68452	05100	A. Wilmot												
						JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL	SECOND INTERIM	
						 BEGINNING BALANCE:	\$ 139,290,934	\$ 109,473,937	\$ 92,212,149	\$ 92,678,648	\$ 85,135,150	\$ 82,057,837	\$ 117,843,669	\$ 132,803,142	\$ 120,129,543	\$ 122,800,420	\$ 137,116,112	\$ 138,373,449	July - June 30th	2023-24
LCFF SOURCES																				
1.1	S	8011		LCFF	\$ 6,339,971	\$ 6,339,971	\$ 11,411,948	\$ 11,411,948	\$ 11,411,948	\$ 11,411,948	\$ 11,411,948	\$ 11,411,948	\$ 11,411,948	\$ 11,411,948	\$ 11,411,948	\$ 3,782,450	\$ 119,169,924	\$ 119,169,924		
1.2	S	8021-8046		Property Taxes	\$ 793,552	\$ 1,476,771	\$ 623,942	\$ 1,204,412	\$ 3,925,303	\$ 30,142,624	\$ 14,609,336	\$ 2,408,258	\$ 2,408,258	\$ 24,776,156	\$ 11,077,986	\$ 2,883,713	\$ 96,330,312	\$ 96,330,312		
1.3	S	8012		EPA	\$ -	\$ -	\$ 12,929,181	\$ -	\$ -	\$ 12,929,180	\$ -	\$ -	\$ 12,929,181	\$ -	\$ -	\$ 1,480,758	\$ 40,268,300	\$ 40,268,300		
1.4	S	8047		RDA Residual Balance & CRD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,673,336	\$ -	\$ -	\$ -	\$ -	\$ 4,345,730	\$ 8,019,065	\$ 8,691,459		
1.5	S	8096		Charter In Lieu Taxes	\$ -	\$ (623,883)	\$ (1,596,926)	\$ (1,079,201)	\$ (1,079,201)	\$ (1,079,201)	\$ (1,079,201)	\$ (1,135,527)	\$ (993,586)	\$ (993,586)	\$ (993,586)	\$ (3,540,191)	\$ (14,194,089)	\$ (14,194,089)		
1.6	S	8097		Special Education - Prop Tax Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 387,728	\$ -	\$ -	\$ 1,163,183	\$ 1,550,910	\$ 1,550,910		
1.7	A	Multiple		Other Revenue Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
8000-8099		TOTAL LCFF SOURCES			\$ 7,133,523	\$ 7,192,858	\$ 23,368,145	\$ 11,537,159	\$ 14,258,050	\$ 53,404,551	\$ 28,615,419	\$ 12,684,679	\$ 26,143,528	\$ 35,194,518	\$ 21,496,348	\$ 10,115,643	\$ 251,144,422	\$ 251,816,816		
FEDERAL REVENUE																				
2.1	A	8110		Impact Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
2.2	S	8181&8182		Special Education	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,094,588		
2.3	S/A	8285	9010 roll-up	Federal Pass Through	\$ 52,250	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,800	\$ -	\$ -	\$ 200,800	\$ 453,850	\$ 803,201		
2.4	S	8290	3010&3025	Title I - Fed Cash Mgmt System	\$ 1,149,510	\$ -	\$ -	\$ (1,148,426)	\$ 1,078,622	\$ -	\$ 2,006,200	\$ -	\$ 1,294,803	\$ -	\$ -	\$ 1,294,803	\$ 5,675,513	\$ 5,179,213		
2.5	S	8290	4035	Title II - Fed Cash Mgmt System	\$ -	\$ -	\$ -	\$ 445,431	\$ -	\$ -	\$ -	\$ -	\$ 384,737	\$ -	\$ -	\$ 384,737	\$ 1,214,904	\$ 1,538,947		
2.6	S	8290	4201&4203	Title III - Fed Cash Mgmt System	\$ -	\$ -	\$ -	\$ 164,456	\$ -	\$ (148,337)	\$ 253,434	\$ -	\$ 209,613	\$ -	\$ -	\$ 209,613	\$ 688,780	\$ 838,453		
2.7	A	Multiple		Other Federal	\$ -	\$ -	\$ -	\$ 354,149	\$ 38,244	\$ -	\$ 269,975	\$ (17,053)	\$ 572,828	\$ 175,495	\$ 639,831	\$ 304,279	\$ 2,337,748	\$ 2,540,201		
2.8	M	8220&8290	Multiple	Other Federal (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -		\$ -	\$ -		
2.9	M	8290	3212	One-Time Funding ESSER II (Obligate by 9/30/2023)	\$ -	\$ -	\$ -	\$ 1	\$ -	\$ -	\$ -	\$ -		\$ -	\$ -		\$ 1	\$ -		
2.11	M	8290	3213&3214	One-Time Funding ESSER III (Obligate by 9/30/2024)	\$ -	\$ -	\$ -	\$ 5,136,177	\$ 3,411,688	\$ -	\$ -	\$ -		\$ -	\$ -		\$ 8,547,865	\$ 21,022,706		
2.12	M	8290	3216-3219	One-Time Funding ELO Grant (Obligate by *)	\$ -	\$ -	\$ -	\$ 885,965	\$ -	\$ -	\$ 420,100	\$ -		\$ -	\$ -		\$ 1,306,065	\$ 1,778,310		
8100-8299		TOTAL FEDERAL REVENUE			\$ 1,201,760	\$ -	\$ -	\$ 5,837,754	\$ 4,528,555	\$ (148,337)	\$ 2,949,709	\$ (17,053)	\$ 2,662,781	\$ 175,495	\$ 639,831	\$ 2,394,233	\$ 20,224,726	\$ 41,795,619		
OTHER STATE REVENUE																				
3.1	S	8311-8319	6500&6510	PA Sp. Ed. (SELPA Administrator & Infant)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
3.2	M	8311-8319		PA Recompensations CY & PY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
3.3	S	8550		Mandate Block	\$ -	\$ -	\$ -	\$ -	\$ 843,660	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 425	\$ 844,085	\$ 844,085		
3.4	S	8560		Lottery	\$ -	\$ -	\$ -	\$ 310,989	\$ -	\$ -	\$ 1,547,484	\$ -	\$ 1,140,111	\$ -	\$ 1,140,111	\$ 4,138,696	\$ 4,560,445			
3.5	S	8590	2600	PA Expanded Learning Opportunities Program (TK/K-6)	\$ 564,596	\$ 564,596	\$ 1,016,273	\$ 1,016,273	\$ 1,016,273	\$ 1,016,273	\$ 1,016,273	\$ 1,016,273	\$ 1,016,273	\$ 1,016,273	\$ 1,016,273	\$ 1,016,273	\$ 11,291,922	\$ 11,291,922		
3.6	S	8590	6547	PA SpEd Early Intervention Preschool Grant	\$ 71,215	\$ 71,215	\$ 128,187	\$ 128,187	\$ 128,187	\$ 128,187	\$ 128,187	\$ 128,187	\$ 128,187	\$ 128,187	\$ 128,187	\$ (235,534)	\$ 1,060,579	\$ 1,060,579		
3.7	O	8590	7690	STRS On-Behalf - Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,310,738	\$ 14,310,738	\$ 14,310,738		
3.8	A	Multiple		Other State	\$ 143,967	\$ 143,967	\$ 284,142	\$ 498,134	\$ 1,946,764	\$ 590,508	\$ 3,725,990	\$ 115,977	\$ 82,111	\$ 1,561,272	\$ 5,557,127	\$ (802,655)	\$ 13,847,303	\$ 13,847,303		
3.9	M	8520&8590	Multiple	Other State (One-Time Funding)	\$ -	\$ -	\$ -	\$ 237,974	\$ -	\$ -	\$ -						\$ 237,974	\$ 237,974		
8300-8599		TOTAL OTHER STATE REVENUE			\$ 779,778	\$ 779,778	\$ 1,428,602	\$ 2,191,557	\$ 3,934,884	\$ 1,734,968	\$ 6,417,934	\$ 1,260,437	\$ 1,226,571	\$ 3,845,843	\$ 6,701,587	\$ 15,429,358	\$ 45,731,297	\$ 46,153,046		
OTHER LOCAL REVENUE																				
4.1	S	8792	SPED	PA Special Education - Pass Through	\$ 737,895	\$ 753,747	\$ 1,342,476	\$ 1,342,476	\$ 1,342,476	\$ 1,390,660	\$ 1,342,476	\$ 1,342,476	\$ 1,342,476	\$ 1,342,476	\$ 1,342,476	\$ 597,155	\$ 14,219,265	\$ 14,219,265		
4.2	A	Multiple		Other Local	\$ 4,426,579	\$ -	\$ 12,506	\$ (3,534,907)	\$ 508,387	\$ 1,183,513	\$ 1,462,437	\$ 103,056	\$ 423,885	\$ 1,477,753	\$ 1,078,679	\$ 2,251,206	\$ 9,393,094	\$ 11,140,141		
8600-8799		TOTAL OTHER LOCAL REVENUE			\$ 5,164,474	\$ 753,747	\$ 1,354,982	\$ (2,192,431)	\$ 1,850,863	\$ 2,574,173	\$ 2,804,913	\$ 1,445,532	\$ 1,766,361	\$ 2,820,229	\$ 2,421,155	\$ 2,848,361	\$ 23,612,359	\$ 25,359,406		
OTHER FINANCING SOURCES																				
5.1	A	8900-8998		Transfers In & Other Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
8900-8998		TOTAL OTHER FINANCING SOURCES			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
8000-8998		TOTAL REVENUE			\$ 14,279,535	\$ 8,726,383	\$ 26,151,730	\$ 17,374,039	\$ 24,572,352	\$ 57,565,355	\$ 40,787,975	\$ 15,373,594	\$ 31,799,241	\$ 42,036,085	\$ 31,258,920	\$ 30,787,595	\$ 340,712,804	\$ 365,124,887		
SALARIES & BENEFITS																				
6.1	A	1000-1999		Certificated	\$ 9,296,128	\$ 12,000,104	\$ 11,538,283	\$ 11,572,871	\$ 11,661,019	\$ 11,494,096	\$ 11,399,375	\$ 11,798,564	\$ 11,946,969	\$ 11,936,120	\$ 12,043,223	\$ 12,492,529	\$ 139,179,280	\$ 145,418,096		
6.2	A	2000-2999		Classified	\$ 1,569,731	\$ 4,062,432	\$ 4,066,238	\$ 4,129,994	\$ 4,082,569	\$ 4,124,503	\$ 4,103,888	\$ 4,382,296	\$ 4,957,204	\$ 4,905,615	\$ 4,582,858	\$ 4,877,393	\$ 49,844,721	\$ 54,062,326		
6.3	A	3000-3999		Benefits	\$ 5,704,798	\$ 5,671,271	\$ 6,067,428	\$ 5,365,164	\$ 5,985,292	\$ 5,946,644	\$ 6,058,802	\$ 6,511,331	\$ 6,619,289	\$ 6,494,481	\$ 6,814,592	\$ 6,633,602	\$ 73,872,696	\$ 78,913,055		
6.4	O	3101-3112	7690	STRS On-Behalf - Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,310,738	\$ 14,310,738	\$ 14,310,738		
6.5	M	1000-3999		Salaries & Benefits (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						\$ -	\$ -		
1000-3999		TOTAL SALARIES & BENEFITS			\$ 16,570,657	\$ 21,733,807	\$ 21,671,949	\$ 21,068,030	\$ 21,728,879	\$ 21,565,243	\$ 21,562,066	\$ 22,692,192	\$ 23,523,461	\$ 23,336,217	\$ 23,440,673	\$ 38,314,261	\$ 277,207,436	\$ 292,704,215		

VISTA UNIFIED

2023-24 CASHFLOW

UPDATE DATE		ACTUALS TO MONTH OF:		LEAID	BUSINESS UNIT	BUSINESS ADVISOR											
2/15/2024		JANUARY		68452	05100	A. Wilmot											

District's authorizing signature

				JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	SECOND INTERIM 2023-24
<div>CHART</div> BEGINNING BALANCE:				\$ 139,290,934	\$ 109,473,937	\$ 92,212,149	\$ 92,678,648	\$ 85,135,150	\$ 82,057,837	\$ 117,843,669	\$ 132,803,142	\$ 120,129,543	\$ 122,800,420	\$ 137,116,112	\$ 138,373,449		

OTHER EXPENDITURES																		
7.1	A	4000-4999		Supplies	\$ 51,110	\$ 572,644	\$ 1,943,549	\$ 2,186,583	\$ 2,037,465	\$ 802,863	\$ 2,330,049	\$ 1,138,617	\$ 1,964,151	\$ 1,209,138	\$ 2,169,912	\$ 2,814,020	\$ 19,220,101	\$ 28,947,260
7.2	A	5500-5599		Utilities	\$ 99,839	\$ 451,308	\$ 535,066	\$ 205,369	\$ 457,115	\$ 1,280,376	\$ 514,080	\$ 524,269	\$ 284,426	\$ 467,004	\$ 585,554	\$ 633,766	\$ 6,038,172	\$ 7,190,135
7.3	A	5000-5999		Other Services (Excl. Utilities)	\$ 2,225,564	\$ 2,250,388	\$ 2,410,682	\$ 3,261,578	\$ 3,107,733	\$ 2,785,750	\$ 2,622,276	\$ 2,844,475	\$ 2,767,898	\$ 2,296,277	\$ 2,764,762	\$ 3,380,766	\$ 32,718,149	\$ 37,768,463
7.4	A	6000-6999		Capital	\$ -	\$ 607,797	\$ 83,573	\$ 167,424	\$ 113,702	\$ 76,540	\$ 536,849	\$ 667,635	\$ 464,974	\$ 253,472	\$ 807,440	\$ 955,149	\$ 4,734,554	\$ 10,537,141
7.5	O	7200-7299		Pass Through Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7.6	A	7000-7998		Transfers Out, Other Uses & Outgo	\$ 9,035	\$ 9,035	\$ 16,264	\$ (11,857)	\$ 309,604	\$ 13,315	\$ 37,284	\$ 180,005	\$ 123,452	\$ 158,285	\$ 233,242	\$ 33,431	\$ 1,111,094	\$ 1,328,083
7.7	M	4000-7998		Other Expenditures (One-Time Funding)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						\$ -	\$ -
4000-7998 TOTAL OTHER EXPENDITURES					\$ 2,385,548	\$ 3,891,172	\$ 4,989,133	\$ 5,809,097	\$ 6,025,619	\$ 4,958,844	\$ 6,040,538	\$ 5,355,001	\$ 5,604,902	\$ 4,384,175	\$ 6,560,911	\$ 7,817,131	\$ 63,822,070	\$ 85,771,082
1000-7998 TOTAL EXPENDITURES					\$ 18,956,205	\$ 25,624,979	\$ 26,661,083	\$ 26,877,127	\$ 27,754,498	\$ 26,524,087	\$ 27,602,603	\$ 28,047,193	\$ 29,128,363	\$ 27,720,392	\$ 30,001,584	\$ 46,131,392	\$ 341,029,506	\$ 378,475,297

ASSETS																			Beginning Bal		Ending Balance										
8.1	NP	9111-9199		Other Cash Equivalents	\$ 3,549,188	\$ (3,799,188)	\$ -	\$ -	\$ 3,799,188	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,549,188												
8.2	NP	9200-9299		Receivables	\$ (27,801,591)	\$ 1,040,924	\$ 799,469	\$ 1,102,247	\$ 10,640,175	\$ 389,506	\$ 2,124,841	\$ 1,345,794	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,358,635)												
8.3	NP	9300-9319		Temporary Loans / Due From	\$ (372,529)	\$ (12,736)	\$ 64,739	\$ 320,526	\$ (10,507)	\$ 7,085	\$ (2,949)	\$ (120)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (6,491)												
8.4	NP	9320-9499		Other Assets	\$ (3,500,010)	\$ 4,971	\$ 19,884	\$ (10,689)	\$ (14,228)	\$ 12,486	\$ (24,926)	\$ (11,474)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,523,986)												
9111-9499 TOTAL ASSETS (excluding cash 9110)					\$ (28,124,942)	\$ (2,766,029)	\$ 884,092	\$ 1,412,084	\$ 14,414,627	\$ 409,077	\$ 2,096,966	\$ 1,334,201	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (10,339,924)												
CURRENT LIABILITIES																			Beginning Bal		Ending Balance										
9.1	NP	9500-9599		Payables	\$ 30,727,706	\$ (24,338,353)	\$ (299,809)	\$ (69,757)	\$ (4,563,772)	\$ (330,808)	\$ 6,265	\$ 422,174	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,553,646												
9.2	NP	9650-9659		Unearned Revenue	\$ 8,867,964	\$ (611,834)	\$ -	\$ -	\$ (6,786,394)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,469,737												
9500-9659 TOTAL CURRENT LIABILITIES					\$ 39,595,670	\$ (24,950,186)	\$ (299,809)	\$ (69,757)	\$ (11,350,166)	\$ (330,808)	\$ 6,265	\$ 422,174	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,023,383												
OTHER ACTIVITY																			Beginning Bal		Ending Balance										
10.1	NP	9793		Audit Adjustments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -												
10.2	NP	9795		Other Restatements	\$ (522,501)	\$ 522,501	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -												
10.3	NP	7999		Expense Suspense	\$ -	\$ 9,204	\$ (9,204)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -												
10.4	NP	8999		Revenue Suspense	\$ -	\$ 31,944	\$ 464,822	\$ (1,095,586)	\$ -	\$ 2,610,000	\$ 63,884	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,075,064												
10.5	NP	9910		Payroll Suspense	\$ 4,837,971	\$ (926,882)	\$ (176,912)	\$ (9,947)	\$ 27,224	\$ (33,475)	\$ (5,984)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,711,995												
10.6	NP	Multiple		Treasury Reconciling Items	\$ (342)	\$ (61,741)	\$ 62,083											\$ -	\$ -												
9111-9499 TOTAL OTHER ACTIVITY					\$ 4,837,629	\$ (947,475)	\$ 340,788	\$ (1,105,533)	\$ 27,224	\$ 2,576,525	\$ 57,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,787,059												
ENDING BALANCE SUBTOTAL Prior to Borrowing																			\$ 108,766,673	\$ 89,243,145	\$ 90,416,908	\$ 82,165,485	\$ 79,089,494	\$ 114,809,857	\$ 129,874,311	\$ 117,160,539	\$ 119,831,416	\$ 134,147,108	\$ 135,404,445	\$ 120,060,647	\$ 134,475,745
BORROWING ACTIVITY																			Beginning Bal		Ending Balance										
11.1	M	9640		TRAN / TTF Principal Amounts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -												
11.2	M	8660		TRAN / TTF Premium	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -												
11.3	M	5800		TRAN / TTF Issuance Cost & Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -												
11.4	M	9135&9640		TRAN / TTF Repayment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -												
11.5	M	9600-9619		Temporary Loans / Due To	\$ 2,969,004	\$ (2,261,740)	\$ -	\$ (707,264)	\$ 662	\$ (662)	\$ 64,808	\$ (40,174)	\$ -	\$ -	\$ -	\$ -	\$ (24,634)	\$ -	\$ -												
11.6	M	9629-9649		Other Liabilities (Excluding TRANs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -												
TOTAL BORROWING ACTIVITY					\$ 2,969,004	\$ (2,261,740)	\$ -	\$ (707,264)	\$ 662	\$ (662)	\$ 64,808	\$ (40,174)	\$ -	\$ -	\$ -	\$ -	\$ (24,634)	\$ -	\$ -												
TOTAL BEGINNING BALANCES (Excluding 9110) Prior Year Transactions																			\$ 14,439,732												\$ 14,439,732
ENDING CASH BALANCE 9110																			\$ 109,473,937	\$ 92,212,149	\$ 92,678,648	\$ 85,135,150	\$ 82,057,837	\$ 117,843,669	\$ 132,803,142	\$ 120,129,543	\$ 122,800,420	\$ 137,116,112	\$ 138,373,449	\$ 123,005,017	\$ 123,005,017

2024-25 CASHFLOW

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2024-25 CASHFLOW

UPDATE DATE		ACTUALS END BAL TO MONTH OF:		LEAD	BUSINESS UNIT	BUSINESS ADVISOR		District's authorizing signature										
2/15/2024		JANUARY 2023-24		68452	05100	A. Wilmot												
					JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL July - June 30th	SECOND INTERIM MYP SY 2024-25

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	35,997.00	0.00	0.00	(560,787.00)				
Other Sources/Uses Detail					138,720.00	0.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	1,168.00	0.00	210,787.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(48,952.00)	350,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					18,818.00	18,818.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	11,787.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	138,720.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	48,952.00	(48,952.00)	560,787.00	(560,787.00)	157,538.00	157,538.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	First Interim	Second Interim	Percent Change	Status	
	Projected Year Totals	Projected Year Totals			
	(Form 01CSI, Item 1A)	(Form AI, Lines A4 and C4)			
Current Year (2023-24)	District Regular	18,270.94	18,270.94		
	Charter School	0.00	0.00		
	Total ADA	18,270.94	18,270.94	0.0%	Met
	1st Subsequent Year (2024-25)	District Regular	17,484.56	17,484.27	
Charter School					
Total ADA		17,484.56	17,484.27	0.0%	Met
2nd Subsequent Year (2025-26)		District Regular	16,923.10	16,937.26	
	Charter School				
	Total ADA	16,923.10	16,937.26	.1%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

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

District's Enrollment Standard Percentage Range:

-2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2023-24)	District Regular	18,469.00	18,486.00	
	Charter School			
	Total Enrollment	18,469.00	18,486.00	.1%Met
1st Subsequent Year (2024-25)	District Regular	18,155.00	18,217.00	
	Charter School			
	Total Enrollment	18,155.00	18,217.00	.3%Met
2nd Subsequent Year (2025-26)	District Regular	17,901.00	17,963.00	
	Charter School			
	Total Enrollment	17,901.00	17,963.00	.3%Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:

(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	19,406	19,742	
Charter School			
Total ADA/Enrollment	19,406	19,742	98.3%
Second Prior Year (2021-22)			
District Regular	18,051	19,541	
Charter School			
Total ADA/Enrollment	18,051	19,541	92.4%
First Prior Year (2022-23)			
District Regular	17,241	18,818	
Charter School			
Total ADA/Enrollment	17,241	18,818	91.6%
Historical Average Ratio:			94.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.6%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	17,223	18,486		
Charter School	0			
Total ADA/Enrollment	17,223	18,486	93.2%	Met
1st Subsequent Year (2024-25)				
District Regular	16,892	18,217		
Charter School				
Total ADA/Enrollment	16,892	18,217	92.7%	Met
2nd Subsequent Year (2025-26)				
District Regular	16,614	17,963		
Charter School				
Total ADA/Enrollment	16,614	17,963	92.5%	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)	265,243,014.00	264,459,995.00	(.3%)	Met
1st Subsequent Year (2024-25)	265,186,314.00	255,680,387.00	(3.6%)	Not Met
2nd Subsequent Year (2025-26)	266,534,779.00	254,975,374.00	(4.3%)	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Significant reduction in cost-of-living adjustment (COLA) rate proposed by the State for the 2024-25 and subsequent school year resulted in reduced revenues.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2020-21)	146,957,948.08	159,683,481.00	92.0%
Second Prior Year (2021-22)	155,180,088.92	170,893,540.69	90.8%
First Prior Year (2022-23)	167,932,741.20	189,175,863.60	88.8%
	Historical Average Ratio:		90.5%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.5% to 93.5%	87.5% to 93.5%	87.5% to 93.5%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	188,326,265.00	215,912,794.14	87.2%	Not Met
1st Subsequent Year (2024-25)	192,719,564.00	203,978,706.00	94.5%	Not Met
2nd Subsequent Year (2025-26)	197,122,717.00	207,194,005.00	95.1%	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)

Due to difficult-to-hire positions remaining vacant throughout the year, the district had to rely on outside agencies to provides services such as paraeducators. The district has not yet finalized salary negotiations for the current year, thus, no projected increase is reflected.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2023-24)	37,557,294.00	41,795,619.00	11.3%	Yes
1st Subsequent Year (2024-25)	16,728,995.00	11,559,506.00	-30.9%	Yes
2nd Subsequent Year (2025-26)	16,728,587.00	11,484,813.00	-31.3%	Yes

Explanation:
(required if Yes)

The district is invested in spending one-time dollars which are considered unearned revenues this school year, thus generating an increase in projected expenses for 2023-24 and a reduction in subsequent years.

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

Current Year (2023-24)	40,920,997.00	46,153,046.00	12.8%	Yes
1st Subsequent Year (2024-25)	34,929,706.00	44,192,077.00	26.5%	Yes
2nd Subsequent Year (2025-26)	34,868,204.00	44,094,892.00	26.5%	Yes

Explanation:
(required if Yes)

The district was able to secure short-term revenues such as SBHIP and Cohort 2 of Community Schools funding, which are reflected at second interim reporting.

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

Current Year (2023-24)	22,744,230.00	25,359,406.00	11.5%	Yes
1st Subsequent Year (2024-25)	23,113,276.00	21,380,757.00	-7.5%	Yes
2nd Subsequent Year (2025-26)	23,113,276.00	21,310,016.00	-7.8%	Yes

Explanation:
(required if Yes)

The district received one more local grant this current school year, removed in subsequent years.

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

Current Year (2023-24)	41,825,504.00	28,947,260.14	-30.8%	Yes
1st Subsequent Year (2024-25)	29,343,244.00	17,101,644.00	-41.7%	Yes
2nd Subsequent Year (2025-26)	27,413,107.00	17,181,568.00	-37.3%	Yes

Explanation:
(required if Yes)

The district has maintained the practice of using this line for budgetary purposes, adjusting it during the course of the year as needed. For the subsequent years, as we engage in conversation with our stake holders to build our new LCAP, we are changing priorities towards those trends.

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

Current Year (2023-24)	53,319,203.00	44,958,598.00	-15.7%	Yes
1st Subsequent Year (2024-25)	40,785,883.00	39,999,145.00	-1.9%	No
2nd Subsequent Year (2025-26)	39,368,756.00	39,579,069.00	.5%	No

Explanation:
(required if Yes)

The district is projecting a carryover of its supplemental and concentration dollars.

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	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	101,222,521.00	113,308,071.00	11.9%	Not Met
1st Subsequent Year (2024-25)	74,771,977.00	77,132,340.00	3.2%	Met
2nd Subsequent Year (2025-26)	74,710,067.00	76,889,721.00	2.9%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	95,144,707.00	73,905,858.14	-22.3%	Not Met
1st Subsequent Year (2024-25)	70,129,127.00	57,100,789.00	-18.6%	Not Met
2nd Subsequent Year (2025-26)	66,781,863.00	56,760,637.00	-15.0%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

The district is invested in spending one-time dollars which are considered unearned revenues this school year, thus generating an increase in projected expenses for 2023-24 and a reduction in subsequent years.

Explanation:

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

The district was able to secure short-term revenues such as SBHIP and Cohort 2 of Community Schools funding, which are reflected at second interim reporting.

Explanation:

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

The district received one more local grant this current school year, removed in subsequent years.

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

Explanation:

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

The district has maintained the practice of using this line for budgetary purposes, adjusting it during the course of the year as needed. For the subsequent years, as we engage in conversation with our stake holders to build our new LCAP, we are changing priorities towards those trends.

Explanation:

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

The district is projecting a carry over of its supplemental and concentration dollars.

7. CRITERION: Facilities Maintenance

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

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

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

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

		Second Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	
	Required Minimum Contribution		Status
1. OMMA/RMA Contribution	10,922,304.00	10,943,839.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		10,943,839.00	

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)	7.2%	8.9%	3.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.4%	3.0%	1.3%

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)	(6,123,158.14)	215,912,794.14	2.8%	Not Met
1st Subsequent Year (2024-25)	(9,060,621.00)	203,978,706.00	4.4%	Not Met
2nd Subsequent Year (2025-26)	(17,281,059.00)	207,194,005.00	8.3%	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)

With the inclusion of the proposed reduced COLA rate to the second interim reporting period, and the district's history of declining enrollment, increased deficit spending is estimated at this time. However, the district's administration has engaged with our board of trustees to address the structural deficit.

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)	108,337,273.74	Met
1st Subsequent Year (2024-25)	88,298,757.74	Met
2nd Subsequent Year (2025-26)	64,695,485.74	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)	124,153,418.00	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.)	17,223.31	16,892.40	16,613.95
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)	378,475,297.14	338,965,144.00	340,124,192.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	378,475,297.14	338,965,144.00	340,124,192.00

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

3%	3%	3%
11,354,258.91	10,168,954.32	10,203,725.76
0.00	0.00	0.00
11,354,258.91	10,168,954.32	10,203,725.76

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)	11,354,259.00	10,168,954.00	10,203,726.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	15,899,193.68	20,023,877.68	2,708,046.68
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)	(8.46)	(.02)	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)	27,253,444.22	30,192,831.66	12,911,772.68
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.20%	8.91%	3.80%
District's Reserve Standard (Section 10B, Line 7):		11,354,258.91	10,168,954.32	10,203,725.76
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)	(53,206,641.00)	(52,949,317.00)	- .5%	(257,324.00)	Met
1st Subsequent Year (2024-25)	(56,399,039.00)	(55,596,783.00)	-1.4%	(802,256.00)	Met
2nd Subsequent Year (2025-26)	(59,218,991.00)	(58,376,622.00)	-1.4%	(842,369.00)	Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	138,720.00	138,720.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	138,720.00	138,720.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	138,720.00	138,720.00	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:	23,924,151	22,436,979	15,331,680	16,007,180
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?

- 2 OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)		Second Interim
27,891,105.00		27,891,105.00
0.00		0.00
27,891,105.00		27,891,105.00

- 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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

First Interim (Form 01CSI, Item S7A)		Second Interim
2,598,257.00		2,598,257.00
2,641,258.00		2,641,258.00
2,542,902.00		2,542,902.00

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

1,884,401.00	1,884,401.00
1,477,345.00	1,477,345.00
1,431,931.00	1,431,931.00

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

1,884,401.00	1,884,401.00
1,950,355.00	1,950,355.00
2,018,617.00	2,018,617.00

- d. Number of retirees receiving OPEB benefits

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

276	276
286	286
293	293

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)

Yes

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

No

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

- 2 Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

First Interim	
(Form 01CSI, Item S7B)	Second Interim
0.00	0.00
0.00	0.00

- 3 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2023-24)
1st Subsequent Year (2024-25)
2nd Subsequent Year (2025-26)

First Interim	
(Form 01CSI, Item S7B)	Second Interim
7,085,607.00	7,233,212.00
7,085,607.00	7,233,212.00
7,085,607.00	7,233,212.00

- b. Amount contributed (funded) for self-insurance programs
Current Year (2023-24)
1st Subsequent Year (2024-25)
2nd Subsequent Year (2025-26)

7,085,607.00	7,233,212.00
7,085,607.00	7,233,212.00
7,085,607.00	7,233,212.00

- 4 Comments:

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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,239.1	1,238.7	1,154.0	11,126.0

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

No

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?

Yes

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

1,390,442

7. Amount included for any tentative salary schedule increases

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

8,342,652	8,204,566	8,204,566
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Certificated (Non-management) Health and Welfare (H&W) Benefits

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

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

Yes	Yes	Yes
12,100,099	12,463,100	12,715,300
84.0%	84.0%	84.0%
3.0%	3.0%	3.0%

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

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

No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

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

Yes	Yes	Yes
2,016,212	1,986,455	1,986,455
1.9%	1.9%	1.9%

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

Note that this report includes projected reduction in staff due to school closures.

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

No

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	979.2	1,012.1	998.1	986.1

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

No

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?

Yes

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

545,477

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

2,760,113	2,742,100	2,754,333
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Classified (Non-management) Health and Welfare (H&W) Benefits

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
7,412,333	7,365,742	7,379,740
84.0%	84.0%	84.0%
3.0%	3.0%	3.0%

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

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?

No		

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

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
1,060,323	1,011,625	1,027,544
2.1%	2.1%	2.1%

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

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

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

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

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.):

Note that this report includes changes in H&W costs brought forth by open enrollment for the year and projected reduction in staff due to school closures.

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?

No

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	114.0	121.1	118.1	118.1

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.

No

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

If Yes, complete questions 3 and 4.

Yes

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

160,525

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

4. Amount included for any tentative salary schedule increases

813,263

782,444

782,444

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?

Yes

Yes

Yes

2. Total cost of H&W benefits

954,366

938,092

953,446

3. Percent of H&W cost paid by employer

84.0%

84.0%

84.0%

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

3.0%

3.0%

3.0%

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?

Yes

Yes

Yes

2. Cost of step & column adjustments

256,839

258,123

259,414

3. Percent change in step and column over prior year

1.9%

1.9%

1.9%

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?

Yes

Yes

Yes

2. Total cost of other benefits

212,260

212,260

212,260

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

0.0%	0.0%	0.0%
------	------	------

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

Note that this report includes changes in H&W costs brought forth by open enrollment for the year and projected reduction in staff due to school closures.

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

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

Vista Unified

San Diego County

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

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IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

INTRAID-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAID-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following funds by resources: **Exception**

FUND	RESOURCE	Right Pass-through Revenues	Right Transfers of Pass-through Revenues	Right Difference
11	3905	\$0.00	\$450,921.00	(\$450,921.00)
Explanation: The districts acts as the administrative agent for the program.				
11	3913	\$0.00	\$234,572.00	(\$234,572.00)
Explanation: The districts acts as the administrative agent for the program.				
11	3926	\$0.00	\$90,705.00	(\$90,705.00)
Explanation: The districts acts as the administrative agent for the program.				

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. **Passed**

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

VERSION-CHECK - (Warning) - All versions are current. **Passed**

Second Interim
Original Budget 2023-24
Technical Review Checks

Phase - All
Display - All Technical Checks

Vista Unified

San Diego County

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

FUND	RESOURCE	NEG. EFB
01	7028	(\$32,038.35)
Explanation: Balance is a result of 2022-23 year-end closing entries. Budget was updated at 1st Interim.		
Total of negative resource balances for Fund 01		(\$32,038.35)
35	7710	(\$25.00)
Explanation: Balance is a result of required GASB 31 entry.		
Total of negative resource balances for Fund 35		(\$25.00)

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

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

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

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

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

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.				<u>Passed</u>
INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.				<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.				<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.				<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.				<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.				<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).				<u>Passed</u>
OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:				<u>Exception</u>
FUND	RESOURCE	OBJECT	VALUE	
01	7028	9790	(\$32,038.35)	
Explanation: Balance is a result of 2022-23 year-end closing entries. Budget was updated at 1st Interim.				
35	7710	9790	(\$25.00)	
Explanation: Balance is a result of required GASB 31 entry.				
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.				<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.				<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.				<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.				<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.				<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.				<u>Passed</u>
<u>EXPORT VALIDATION CHECKS</u>				
CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.				<u>Passed</u>
CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission				<u>Passed</u>
VERSION-CHECK - (Warning) - All versions are current.				<u>Passed</u>

Second Interim
Actuals to Date 2023-24
Technical Review Checks

Phase - All
Display - All Technical Checks

Vista Unified

San Diego County

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

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GENERAL LEDGER CHECKS

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

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

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

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

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

INTRA FD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA FD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

Second Interim
Projected Totals 2023-24
Technical Review Checks

Phase - All
Display - All Technical Checks

Vista Unified

San Diego County

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

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

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

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

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

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

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

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

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

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.	<u>Passed</u>
<u>GENERAL LEDGER CHECKS</u>	
CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
EFB-POSITIVE - (Warning) - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u>Passed</u>
EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u>Passed</u>
EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u>Passed</u>
EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u>Passed</u>
INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.	<u>Passed</u>
INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>
INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>
INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>

INTRAID-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRAID-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

OBJ-POSITIVE - (Warning) - All applicable objects should have a positive balance by resource, by fund. **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following funds by resources: **Exception**

FUND	RESOURCE	Right Pass-through Revenues	Right Transfers of Pass-through Revenues	Right Difference
11	3905	\$0.00	\$450,921.00	(\$450,921.00)
Explanation: The districts acts as the administrative agent for the program.				
11	3913	\$0.00	\$234,572.00	(\$234,572.00)
Explanation: The districts acts as the administrative agent for the program.				
11	3926	\$0.00	\$90,705.00	(\$90,705.00)
Explanation: The districts acts as the administrative agent for the program.				

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided. **Passed**

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