

San Mateo-Foster City School District



2023-24 First Interim

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December 14, 2023

2023-24 First Interim
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EXECUTIVE SUMMARY

2023-24 First Interim Budget Overview

This report represents the snapshot of October 31, 2023 budget projections of all revenues and expenditures for the current year as well as two subsequent fiscal years. The report will be submitted to the San Mateo County Office of Education by December 15, 2023 for review and approval.

Governor Gavin Newsom signed an on-time budget in June. Subsequently, the state legislature adopted Senate Bill (SB) 141, which introduces small changes to the budget. With that, the 1st interim is prepared based on the Enacted Budget and subsequent trailer bills, the recommendations and guidance from School Services of California, San Mateo County Office of Education, and our internal policy and budget plans.

In addition to incorporating changes enacted by the State, the district has been engaged in ongoing conversations with the San Mateo County Office of Education, San Mateo County Tax Assessor's Office and the San Mateo County Controller's office to discuss trends pertaining to assessed valuation growth, property tax growth, and the Assessment Roll Tracker. Although the roll tracker estimated growth in assessed values for the District at 5.62% for the current fiscal year, actual property tax growth to date as of First Interim is closer to 4.97%.

A significant change in expenditures as of First Interim have been incorporated to reflect the actual trends in expenditures the District is experiencing for Special Education costs. Although our adopted budget reflected a decrease in anticipated costs for outside agencies providing the District with support, as of First Interim we are forecasting an increase in costs from these providers. This increase in costs from the provides is resulting in the District increasing its anticipated contribution amount for Special Education services.

Below are the major changes from the Adopted Budget to 1st Interim.

- All carryovers are posted and reflected in the 1st interim.
- **Unrestricted Lottery** increased from \$170 to \$177 per ADA; **Restricted Lottery** increased from \$67 to \$72 per ADA
- **Prop 28 Arts Education Programs:** In November 2022, California voters passed Proposition 28, which mandates the annual allocation of 1% of the TK-12 portion of Proposition 98 funding for arts and music instruction in schools. However, no further clarification has been issued beyond the language enacted in early July as part of Senate Bill (SB) 115. Given that LEA and school site allocations are not yet known, and certain key provisions of Proposition 28 (including the requirement that 80% of these funds be used to hire staff and the restriction that these funds supplement, not supplant current funding) lack clarity, LEAs should continue to exercise caution in planning for the use of these funds.
- **Cost of Living Adjustment (COLA):** 2023-24: 8.22%, 2024-25: 3.94% projected to go down to 1%, 2025-26: 3.29%. The Legislative Analyst's Office (LAO) Fiscal Outlook announced at the California School Business Officials CBO Symposium on November 16,

2023 a projection of the 2024-25 statutory COLA to be approximately 1.00%. This is a significant decrease from the Newsom Administration's June 2023 estimates. We expect that the DOF, which has significantly more data now than in June 2023, will downgrade its projection when Governor Gavin Newsom presents his State Budget proposal on January 10, 2024.

- **Arts, Music, and Instructional Materials Discretionary Block Grant:** The state budget reduced original grant amount by about 6%.
- **Learning Recovery Emergency Block Grant:** The state budget reduced original grant amount by about 14%.

Budget Assumptions

The following are legal guidance and best practices of the budget assumptions that we use for the budget.

2023-24 First Interim Assumptions			
Assumptions	2023-24	2024-25	2025-26
COLA (Per SSC dartboard & COE common message)	8.22%	1.00%	3.29%
Enrollment (certified CalPADS report)	9,951	9,951	9,951
ADA (ADA/Enrollment) - Estimated	9,330	9,330	9,330
Ratio of ADA/Enrollment	93.75%	93.75%	93.75%
FTEs Changes (Certificated)	At same level of prior year plus reduce 19 FTEs	At same level of prior year plus reduce 25 FTEs	At same level of prior year
FTEs Changes (Classified)	At same level of prior year, positions funded with one-time funds will be closed	At same level of prior year, positions funded with one-time funds will be closed	At same level of prior year, positions funded with one-time funds will be closed
H&W Rate	5% Increase from 22-23 (Kaiser 11% increase January 2024)	5% Increase from 23-24	5% Increase from 23-24
Revenues			
Property Tax (Growth Rate)	4.97%	4.00%	4.00%
Federal Rev	No additional funding, we spend ESSER II & III over time based on plan and expiration date, the rest is flat	No additional funding, we spend ESSER II & III over time based on plan and expiration date, the rest is flat	No additional funding, we spend ESSER II & III over time based on plan and expiration date, the rest is flat
State Rev	same as year 1, no additional funding, we spend Edd Eff/ELO-G, AMIM Block grant, LRE block grant over time based on plan and expiration date	same as year 1, no additional funding, we spend Edd Eff/ELO-G, AMIM Block grant, LRE block grant over time based on plan and expiration date	same as year 1, no additional funding, we spend Edd Eff/ELO-G, AMIM Block grant, LRE block grant over time based on plan and expiration date
Mandated Block (Per SSC Dartboard)	\$37.63	\$39.30	\$40.59
Lottery (Per SSC Dartboard): Unrestricted/Restricted	\$177/\$72	\$177/\$72	\$177/\$72
Parcel Tax, Measure V; \$298/Parcel (2018)+ Adjusted annually by Consumer Price Index	\$340.54/Parcel	\$347.35/Parcel	\$354.30/Parcel
Parcel Tax, Measure B (Parcel #: 34,400,34,200,34,200)	\$132.78/Parcel	\$135.44/Parcel	\$138.14/Parcel
Local: Interest income @1%; No donation (We budget it when it is committed.)	Interest @1%; No donation	Interest @1%; No donation	Interest @1%; No donation
Restricted Routine Maintenance Accounts (Exclusion of STRS of Behalf & LLMF)	3%	3%	3%

General Fund Overview

General Fund (Fund 01): This is the chief operating fund for the District. It is used to account for the ordinary operations of the District. All transactions, except those required or permitted by law to be in another fund, are accounted for in this fund. In the General Fund, there are Unrestricted and Restricted revenues and expenditures.

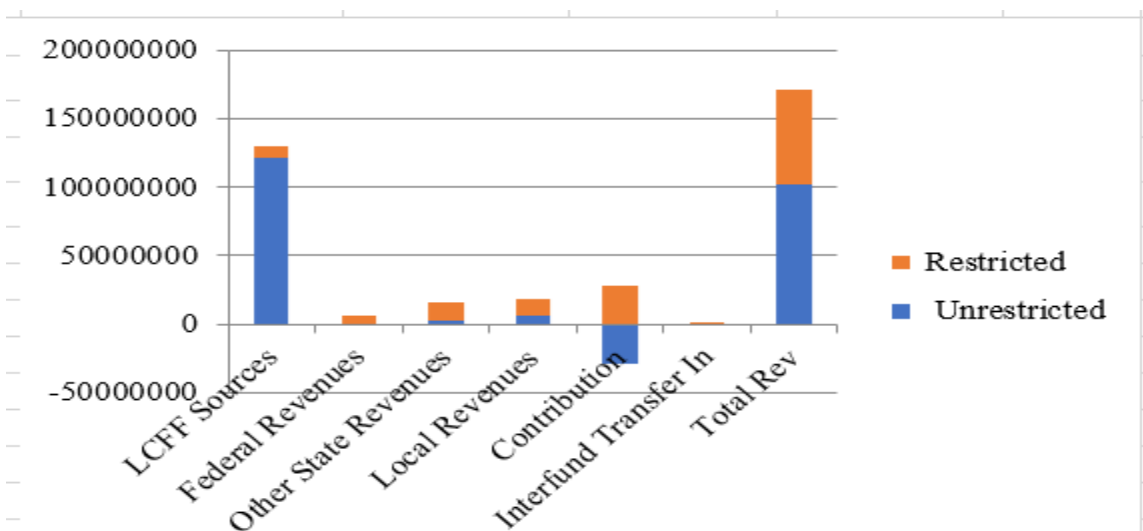
General Fund Unrestricted: Unrestricted funds are monies received that are not restricted in their use. The District can spend unrestricted monies on those programs that fit and meet its priority.

General Fund Restricted: Restricted funds account for those projects and activities that are funded by external revenue sources that are legally restricted or restricted by the donor to specific purposes. For example, special education funds are restricted. They can only be spent on students with identified special needs and in the manner outlined in state and federal law.

General Fund Summary:

Revenues Summary, including other financing sources: \$197,106,734 (Unrestricted \$112,334,389; Restricted: \$84,772,345)

The following chart illustrates the classifications and the amount for the total revenues.



	Unrestricted	Restricted	Total	%
LCFF Sources	\$136,696,999	\$9,082,941	\$145,779,940	74.1%
Federal Revenues	\$0	10,559,132	\$10,559,132	5.4%
Other State Revenues	\$4,545,526	16,333,309	\$20,878,835	10.6%
Local Revenues	\$6,130,557	13,758,271	\$19,888,828	10.1%
Contribution	(\$35,038,693)	35,038,693	\$0	0.0%
Interfund Transfer In	\$0	0	\$0	0.0%
Total Rev	\$112,334,389	\$84,772,345	\$197,106,734	100.0%

LCFF Sources (Object 8010-8099): \$145,779,940 (Unrestricted: \$136,696,999; Restricted: \$9,082,941)
 Being a Basic Aid school district, LCFF revenues mainly come from property taxes, state aid, Education Protection Account, and community redevelopment funds. The restricted amount of \$9,082,941 represents property taxes transfer for Special Ed. Portion. The LCFF sources constitute 74.1% of the District total revenues.

Federal Revenue (Object 8100-8299): \$10,559,132 (Unrestricted: \$0; Restricted: \$10,559,132)

This represents 5.4% of the total general fund revenues. The Federal Revenues include:

Special Education Entitlement:	2,067,764
Special Education Grants:	196,721
Title I:	1,500,362
Title II:	218,334
Title III:	407,145
Title IV:	113,007
All Other Federal Revenues (ESSER):	6,055,798
Total Federal Revenue (Object 8100-8299):	10,559,132

Other State Revenue (Object 8300-8599): \$20,878,835 (Unrestricted: \$4,545,526; Restricted: \$16,333,309)

Other State Revenue represents 10.6% of the total general fund revenues. The revenues are listed as follows:

Mandated (unrestricted):	353,213
Lottery (unrestricted):	1,800,607
ELOP (restricted):	6,081,406
Lottery (restricted):	732,451
After School Education and Safety (ASES, restricted):	416,409
SPED Mental Health & Prek Early Intervention (restricted):	1,359,851
TUPE (restricted):	60,234
Other State (unrestricted including testing, assessment, projected transportation reimbursement, etc):	2,391,706
Other State (STRS on Behalf & other one-time grants):	7,682,959
Total Other State Revenue (Object 8300-8599):	20,878,836

Other Local Revenue (Object 8600-8799): \$19,888,828 (Unrestricted: \$6,130,557; Restricted: \$13,758,271)

This represents 10.1% of the total general fund revenues. The revenues are listed as follows:

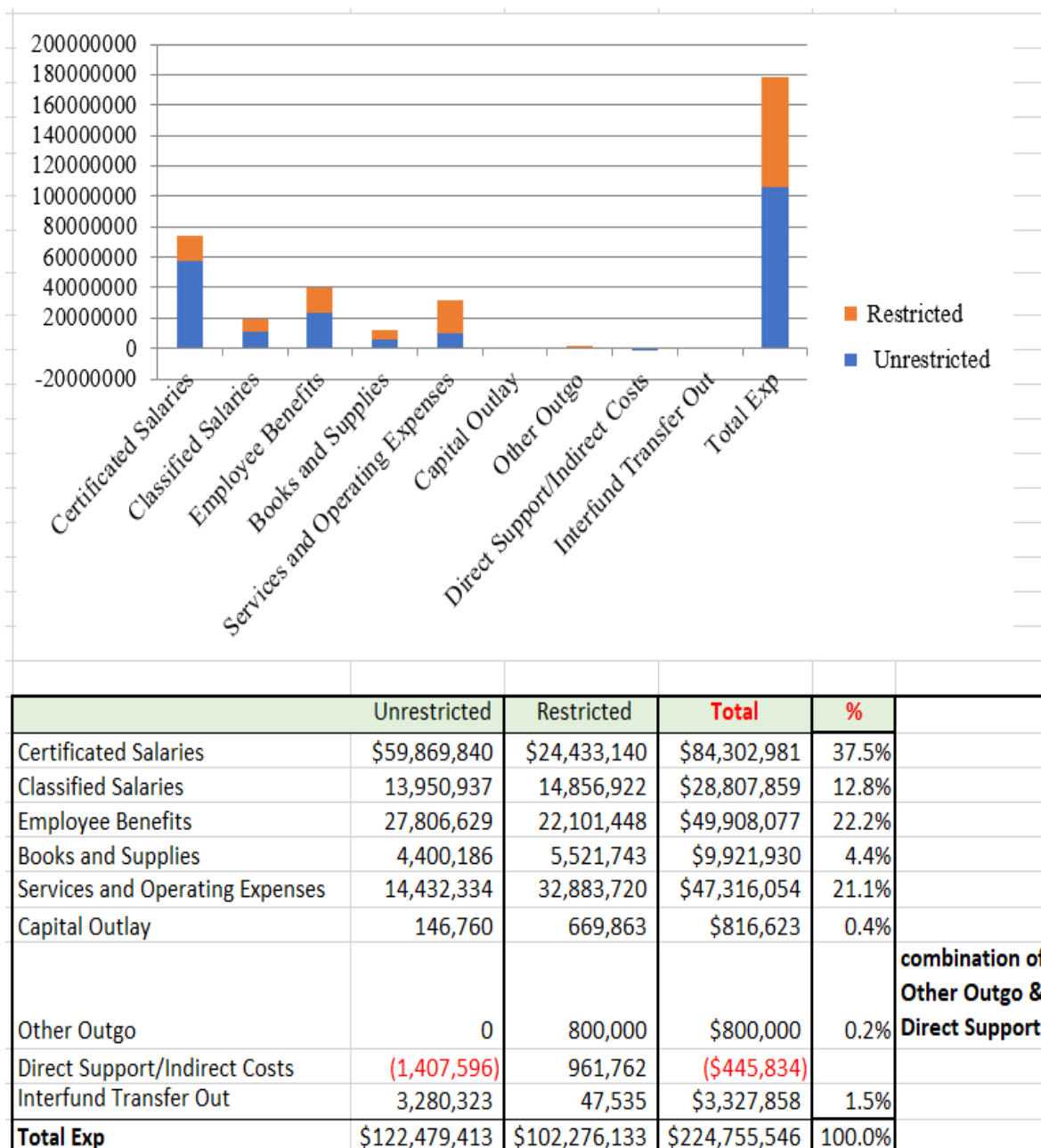
Parcel Taxes (unrestricted)	4,567,632
Parcel Taxes (restricted)	11,714,576
Lease and Rental (restricted)	27,500
Community Redevelopment (restricted, for facility uses only):	47,535
Interest (unrestricted):	1,500,000
Other Local (unrestricted):	62,925
Other Local (restricted, local grants):	1,968,660
Total Other Local Revenue (Object 8600-8799):	19,888,828

Contribution: -\$35,038,693 (unrestricted); \$35,038,693 (restricted); Net to 0

It represents the amount of money that must be contributed from unrestricted resources in the general fund when the expenditures incurred for a given restricted resource exceed the amount available for expenditure. This account may also apply to contributions of unrestricted resources to other unrestricted resources. The programs are subject to contribution from unrestricted general fund include Special Education, Restricted Routine Maintenance, SPORTS and Crossing Guards.

Expenditures Summary, including other financial uses: \$224,755,546 (Unrestricted \$122,479,413; Restricted: \$102,276,133)

The following chart illustrates the classifications and the amount for the total expenditures.



Certificated Salaries (Object 1000-1999): \$84,302,981 (Unrestricted: \$59,869,840; Restricted: \$24,433,140)

Certificated salaries are salaries for positions that require a credential or permit issued by the Commission on Teacher Credentialing. Certificated salaries include teachers, librarians, counselors, psychologists, nurses, audiologist/hard of hearing specialist, social worker, program specialist and certificated management. The total certificated salaries represent about 37.5% of the total expenditures.

Classified Salaries (Object 2000-2999): \$28,807,859 (Unrestricted: \$13,950,937; Restricted \$14,856,922)

This classification represents the salaries paid for the positions that do not require a credential or permit issued by the Commission on Teacher Credentialing. The positions in this classification are para educators/instructional aides, maintenance & operations, food service workers, library/media staff, groundskeepers, health aides, behavior tech/BCBA, clinician/health service, clerical & office staff, informational technology, student supervision/bus aides, school community workers, and community service specialists. It is about 12.8% of the total expenditures.

Employee Benefits (Object 3000-3999): \$49,908,077 (Unrestricted: \$27,806,629; Restricted: \$22,101,448)

Employee benefits include retirement plans (State Teachers' Retirement System-STRS, and Public Employees' Retirement System-PERS), Health and Welfare benefits, Other Post-Employment Benefits (OPEB) Annual Required Contributions (ARC), and payroll related statutory costs such as Workers' Compensation, State Unemployment Insurance, FICA, and Medicare. It is about 22.2% of the total expenditures. The payroll related statutory rate for certificated employees is 25.46% and for classified employees is 39.24%.

Books and Supplies (Object 4000-4999): \$9,921,930 (Unrestricted: \$4,400,186; Restricted \$5,521,743)

These accounts are for expenditures related to curriculum books and supplies, other reference materials, and non-capitalized classroom equipment. It represents 4.4% of the total expenditures.

Services and Other Operation Expenditures (Object 5000-5999): \$47,316,054 (Unrestricted \$14,432,334; Restricted \$32,883,720)

These accounts are for expenditures for services, rentals, leases, maintenance contracts, dues, travel, insurance, utilities, legal, and other basic operating expenditures. The expenditures in category represent 21.1% of the total expenditures. The district's budget practice has been to use this classification to capture those not yet allocated amounts then reallocate it once the budget priority (activity) is clearly defined (identified).

Capital Outlay (Object 6000-6999): \$816,623 (Unrestricted: \$146,760; Restricted \$669,863)

Capital Outlay is for expenditure that exceeds \$5,000 as value and is subject to depreciation. Funds are for furniture, audio/visual equipment, vehicles, other equipment & construction costs for projects. This category represents 0.4% of the total expenditures.

Total Other Outgo and Indirect Costs (Object 7100-7499): Restricted \$354,166.

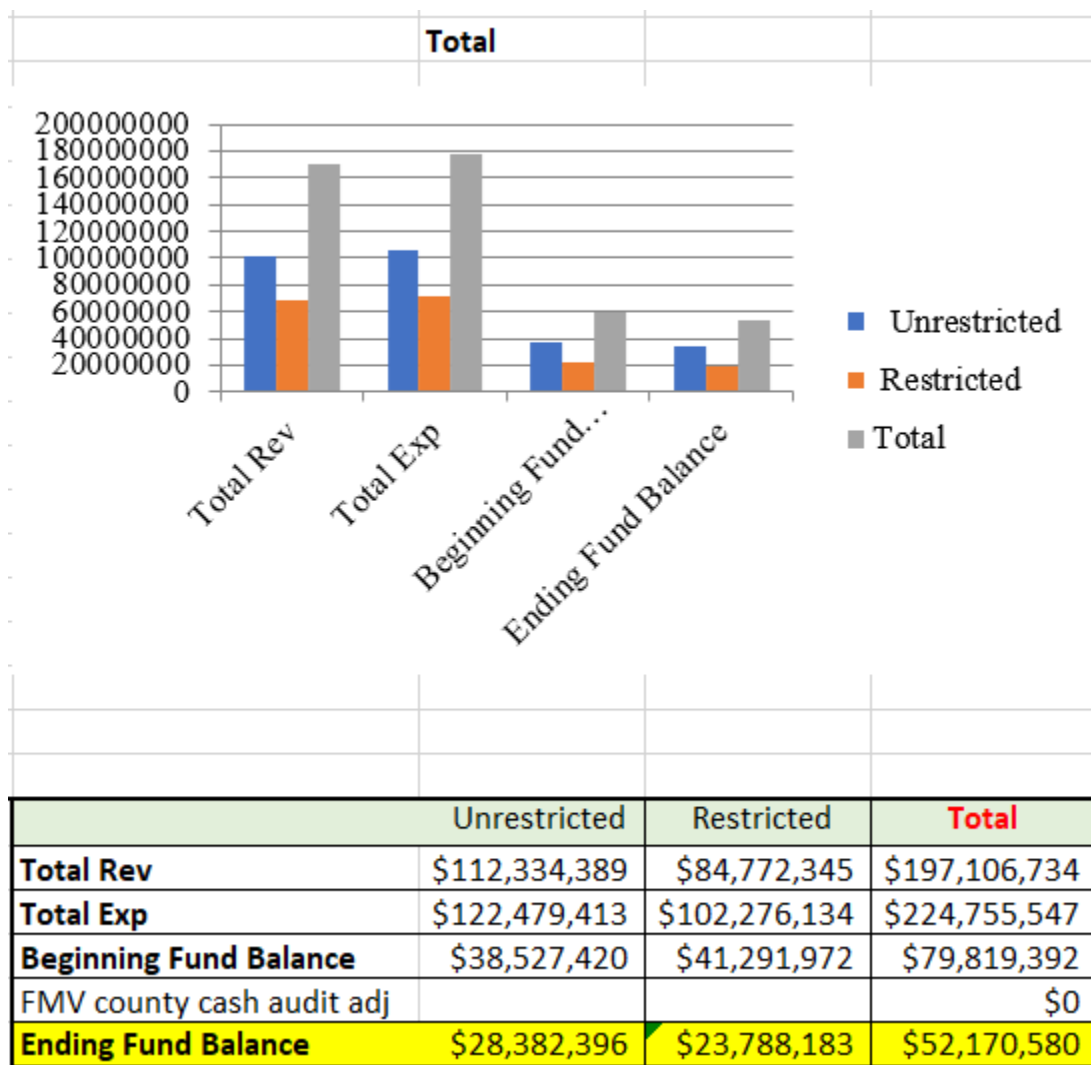
The major expenditures include the net of tuitions to COE for excess costs (Special Education), and indirect costs. It is about 0.2% of the total expenditures.

Transfer Out (Object 7600-7629): \$3,327,858 (Unrestricted: \$3,280,323; Restricted: \$47,535).

This category represents 1.5% of the total expenditures. The unrestricted amount of \$3,327,858 represents the transfer out to Fund 14, Deferred Maintenance fund to address the projects that due to maintenance based on the deferred maintenance plan that the district develops. The transfer out amount is based on the 1% of adopted budget LCFF Base Grant amount, per CBO. This unrestricted amount also includes a transfer out to fund 40, Special Reserve Capital Projects fund to use some of the state transportation reimbursement to cover costs for the school bus parking lot project. The restricted amount of \$47,535 is the community redevelopment fund that is earmarked for facility uses only, per SB 617 and 699 since 1992.

Fund Balance: \$52,170,580 (Unrestricted: \$28,382,396; Restricted: \$23,788,183)

The following chart illustrates the revenue, expenditure, and fund balance.



The following table illustrates the multi-year projection for 2023-24, 2024-25, and 2025-26.

Fiscal Year	2023-24	2024-25	2025-26
Revenues			
LCFF Sources (8010-8099)	\$145,779,940	\$149,741,796	\$153,806,897
Federal Revenues (8100-8299)	\$10,559,132	\$3,880,687	\$3,955,934
Other State Revenues (8300-8599)	\$20,878,836	\$20,047,277	\$20,064,867
Local Revenues (8600-8799)	\$19,888,828	\$17,834,363	\$18,142,490
Transfer In (8900-8929)	\$0	\$0	\$0
Total Revenues	\$197,106,736	\$191,504,123	\$195,970,187
Expenditures			
Certificated Salaries	\$84,302,981	\$75,531,855	\$75,231,836
Classified Salaries	\$28,807,859	\$25,065,544	\$25,411,440
Employee Benefits	\$49,908,077	\$47,452,108	\$48,305,644
Books and Supplies	\$9,921,929	\$4,417,533	\$4,437,686
Services and Operating Expenses	\$47,316,053	\$38,953,870	\$39,541,957
Capital Outlay	\$816,623	\$146,760	\$146,760
Other Outgo (7100-7299, 7400-7499)	800,000	816,000	832,320
Direct Support/Indirect Costs	(445,833)	(930,197)	(930,653)
Transfer Out (7600-7629)	3,327,858	3,327,858	3,327,858
Total Expenditures	\$224,755,547	\$194,781,330	\$196,304,848
Excess (Deficiency) before Financing Sources & Uses	(\$27,648,811)	(\$3,277,207)	(\$334,661)
Beginning Fund Balance	\$79,819,392	\$52,170,582	\$48,893,375
Ending Fund Balance	\$52,170,582	\$48,893,375	\$48,558,714
For Unrestricted GF	\$28,382,396	\$29,744,463	\$33,942,976
For Restricted GF	\$23,788,185	\$19,148,911	\$14,615,738

The components of Unrestricted Ending Balance:

Ending Fund Balance	\$52,170,582	\$48,893,375	\$48,558,714
For Unrestricted GF	\$28,382,396	\$29,744,463	\$33,942,976
For Restricted GF	\$23,788,185	\$19,148,911	\$14,615,738
Component of Ending Balance (for Unrestricted)			
Non-spendable	45,000	45,000	45,000
Restricted			
Committed			
Stabilization Arrangements @3%	6,742,666	5,843,440	5,889,145
Assigned			
Vacation	500,000	500,000	500,000
One Month Payroll	14,159,600	12,271,230	12,367,210
Set Aside for Mold Insurance		291,595	291,595
Set aside for insurance deductible for P&L insurance		500,000	500,000
Technology upgrade & refresh	192,463	700,000	700,000
Reserve for additional professional development		3,749,758	7,760,880
Reserve for Economic Uncertainties @3%	6,742,666	5,843,440	5,889,145
Total Unrestricted GF	28,382,396	29,744,463	33,942,976

Cash Flow

We are required to submit a 24-month Cash Flow Worksheet. Based on the cash flow analysis, the district will not experience any cash shortage within a 24-month period for the General Fund.

Other Funds Overview

The Budget, Beside General Fund, there are additional eleven funds in the District accounting system. The District's funds include:

Child Development Program (Fund 12)

Cafeteria Special Revenue (Fund 13)

Deferred Maintenance (Fund 14)

Special Reserve Other Than Capital Outlay Projects (Fund 17)

Building (Fund 21)

Capital Facilities (Fund 25)

County School Facility Fund (Fund 35)

Special Reserve for Capital Outlay Projects (Fund 40)

Other Enterprise Fund (Fund 63)

Retiree Benefits Fund (Fund 71)

Foundation Private-Purpose Trust Fund (Fund 73)

CHILD DEVELOPMENT PROGRAM (Fund 12): This fund is used to separately track federal, state, and local resources used to operate the Child Development Programs. The program includes State Preschools and Federal Child Care. The May Revision proposes one-time funding to reimburse State Preschool Contractors based on the full funding allocated in their contracts regardless of attendance to be extended to September 30, 2023.

CAFETERIA SPECIAL REVENUE (FUND 13): This fund is used to account separately for federal, state, and local resources to operate the food service program (Education Code sections 38090 and 38093). The principal revenues in this fund are: Child Nutrition Programs (Federal) Child Nutrition Programs (State) Food Service Sales Interest All Other Local Revenue. The Cafeteria Special Revenue Fund (Fund 13) shall be used only for those expenditures authorized by the governing board as necessary for the operation of the District's food service program (Education Code sections 38091 and 38100). Beginning in 2022-23, all LEAs are required to provide two free meals per day to any student who requests a meal.

DEFERRED MAINTENANCE (Fund 14): This fund historically has been used to account for state apportionments and the District's contribution for deferred maintenance purposes. The projected revenue includes the transfer from the general fund and interest income. The transfer amount is based on the calculation of the LCFF Base Grant amount at 1%.

SPECIAL RESERVE FOR OTHER THAN CAPITAL OUTLAY PROJECTS (Fund 17): This fund is used for the accumulation of general fund monies for general operating purposes to be used in future. Fund 17 is not

for capital outlay. The projected revenues are for interest income. The transfer in of \$85,691 which is related to the property and liability insurance coverage for flood insurance has been put on hold.

BUILDING (Fund 21): This fund exists to account for proceeds from the sale of bonds and may not be used for any purposes other than those for which the bonds were issued. The general obligation bond represents the voters approved Measure X, and T. The projected revenue represents interest income and the expenditures to continue the capital improvement projects.

CAPITAL FACILITIES (Fund 25): The purpose of this fund is to account for monies received from fees levied on developers (aka Developer Fees), or other agencies as a condition of approving a development. The interest earned in this fund is restricted to this fund. The expenditures in this fund are restricted to the purposes specified in agreements with the developer or specified in Government Code. Government Code requires that an annual report of income and expenditures from developer fees and the beginning and ending fund balances in this fund be made available to the public within 180 days, after the end of each fiscal year. Government Code 66001 requires a five-year report if there are any balances remaining in the Fund at the end of the prior year fiscal year. The projected revenues include interest income and projected developer fees.

County School Facility Fund (Fund 35): The fund is established to account for new school facility construction, modernization projects and facility hardship grants, per Education Code. The projected revenue represents interest income and there are no anticipated expenditures at adopted budget.

SPECIAL RESERVE FOR CAPITAL OUTLAY PROJECTS (Fund 40): This fund provides for the accumulation of general fund monies for capital outlay purposes. This fund may also be used to account for other revenues specifically for capital projects. The projected revenues include interest income, rental income, and Transfers in Mitigation Fees subject to capital improvement. The income also includes a transfer in from general fund from the state projected transportation reimbursement to fund the future school bus parking lot project. There budgeted expenditures are related to new classroom furniture.

Other Enterprise fund (Fund 63): The fund is used to account for any activities for which a fee is charged to external users for goods or services. The district uses this fund to account for Fee Based Child Care Centers (Annex), Super CO-OP (Cafeteria consortia), and Fees Based Pre-K. The projected revenues include fees for Child Care Centers and revenues for Cafeteria super co-op. The projected expenditures include salaries, supplies, and services for Child Care Centers and Cafeteria super co-op. The projected ending balance for 2022-23 includes audit adjustments for prior years due to net position OPEB, GASB 68, and GASB 75 implementation adjustments. District will continue to review and work with auditors to monitor fund balance.

RETIREE BENEFIT (Fund 71): The District uses this fund to account for retiree benefits. The projected revenues include interest income, In-district premium/contributions and retirees' self-paid amounts. The projected expenditures represent the benefit premiums that the district pays on behalf of retirees.

Foundation Private Purpose Trust Fund (Fund 73): This is to account for gifts or bequests per Education Code. It can only be spent for the specific purposes of the gifts or bequest. This fund is used to funnel various student awards/recognitions from various donors.

The following chart displays revenues, expenditures, and changes in fund balance for each single fund (other than General Fund):

2023-24 Other Funds First Interim	Beginning Balance 7/1/2023	Revenues	Expenditures	Ending Balance 6/30/2024
Child Development, Fund 12	1,163,765	7,098,266	7,104,019	1,158,011
Cafeteria, Fund 13	5,257,005	6,299,872	6,575,042	4,981,835
Deferred Maint., Fund 14	6,813,329	1,249,945	500,000	7,563,274
Sp. Reserve, Fund 17	926,761	12,928	-	939,689
Building, Fund 21	182,998,190	1,367,250	76,797,309	107,568,131
Capital Facility, Fund 25	5,087,336	1,100,000	113,020	6,074,316
County School Facility, Fund 35	25,637	400	-	26,037
Sp. Reserve, Capital, Fund 40	16,543,834	2,386,656	200,613	18,729,877
Bond Interest/Redemptn Fund 51	37,463,713	-	-	37,463,713
Other Enterprise, Fund 63	(3,064,859)	5,946,451	6,573,101	(3,691,510)
Retiree Benefits, Fund 71	26,526,823	2,945,922	2,003,019	27,469,726
Foundation Private Trust, Fund 73	139,715	2,500	132,606	9,608

*Beginning balances include prior year FMV county cash audit adjustments; Fund 63 includes prior year audit adjustments for OPEB, GASB68 & 75.

Final Note:

District's budget is a living and breathing document. It is required to be monitored on a regular basis. The staff will diligently monitor the economy and the needs of the district to plan and adjust the budget accordingly. Once the Governor releases budget information in January, the staff will revise the budget and include those adjustment as part of Second Interim budget reporting for Board approval.

G = General Ledger Data; S = Supplemental Data

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

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: December 14, 2023 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: Patrick Gaffney Telephone: 650-576-8947
Title: Deputy Superintendent-CBO E-mail: pgaffney@smfcsd.net

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 budget adoption.	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 budget adoption.	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 budget adoption.	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 budget adoption.		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 budget adoption.		X
7	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption 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 budget adoption that may impact the budget?	X	

First 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 budget adoption 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 budget adoption 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 budget adoption 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 budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:	X	
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:	n/a	
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Description	Resource Codes	Object Codes	Original Budget (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	136,535,140.00	136,535,140.00	7,128,821.96	136,696,999.00	161,859.00	0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,283,406.00	4,283,406.00	655,726.40	4,545,526.00	262,120.00	6.1%
4) Other Local Revenue		8600-8799	4,990,617.00	4,990,617.00	631,654.95	6,130,557.00	1,139,940.00	22.8%
5) TOTAL, REVENUES			145,809,163.00	145,809,163.00	8,416,203.31	147,373,082.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	63,417,216.42	63,417,216.42	17,392,649.10	59,869,840.42	3,547,376.00	5.6%
2) Classified Salaries		2000-2999	14,048,343.00	14,048,343.00	3,918,677.67	13,950,937.00	97,406.00	0.7%
3) Employee Benefits		3000-3999	29,149,645.45	29,149,645.45	7,647,337.03	27,806,628.59	1,343,016.86	4.6%
4) Books and Supplies		4000-4999	4,093,863.46	4,093,863.46	1,233,656.02	4,400,186.46	(306,323.00)	-7.5%
5) Services and Other Operating Expenditures		5000-5999	12,986,861.17	12,986,861.17	5,314,622.50	14,432,333.76	(1,445,472.59)	-11.1%
6) Capital Outlay		6000-6999	0.00	0.00	7,656.26	146,760.00	(146,760.00)	New
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	(885,427.00)	(885,427.00)	(22,557.75)	(1,407,596.12)	522,169.12	-59.0%
9) TOTAL, EXPENDITURES			122,810,502.50	122,810,502.50	35,492,040.83	119,199,090.11		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,998,660.50	22,998,660.50	(27,075,837.52)	28,173,991.89		
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	1,072,671.00	1,072,671.00	0.00	3,280,323.00	(2,207,652.00)	-205.8%
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	(33,094,396.43)	(33,094,396.43)	0.00	(35,038,692.81)	(1,944,296.38)	5.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(34,167,067.43)	(34,167,067.43)	0.00	(38,319,015.81)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,168,406.93)	(11,168,406.93)	(27,075,837.52)	(10,145,023.92)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	38,527,420.09	38,527,420.09		38,527,420.09	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)			38,527,420.09	38,527,420.09		38,527,420.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,527,420.09	38,527,420.09		38,527,420.09		
2) Ending Balance, June 30 (E + F1e)			27,359,013.16	27,359,013.16		28,382,396.17		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	35,000.00	35,000.00		45,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	6,377,460.00	6,377,460.00		6,742,666.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	14,569,093.16	14,569,093.16		14,852,064.17		
vacation payout	0000	9780	500,000.00					
one month payroll	0000	9780	12,393,130.00					
set aside for insurance deductible for P&L insurance	0000	9780	500,000.00					
technology upgrade and refresh	0000	9780	700,000.00					
set side for additional professional development	0000	9780	475,963.49					
Vacation Payout	0000	9780		500,000.00				
One month payroll	0000	9780		12,393,130.00				
Set aside for insurance deductible for P&L insurance	0000	9780		500,000.00				
Technology upgrade and refresh	0000	9780		700,000.00				
Set aside for additional professional development	0000	9780		475,963.49				
vacation payout	0000	9780				500,000.00		
one month payroll	0000	9780				14,159,600.00		
technology upgrade and refresh	0000	9780				192,464.50		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,377,460.00	6,377,460.00		6,742,666.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	7,821,366.00	7,821,366.00	2,189,982.00	7,821,366.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,036,276.00	2,036,276.00	538,749.00	2,154,996.00	118,720.00	5.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	349,941.00	349,941.00	0.00	336,301.00	(13,640.00)	-3.9%
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	118,348,431.00	118,348,431.00	24,546.18	118,330,994.00	(17,437.00)	0.0%
Unsecured Roll Taxes		8042	4,229,989.00	4,229,989.00	4,400,004.06	4,454,908.00	224,919.00	5.3%
Prior Years' Taxes		8043	0.00	0.00	(24,459.28)	(24,459.00)	(24,459.00)	New
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,749,137.00	3,749,137.00	0.00	3,622,893.00	(126,244.00)	-3.4%
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			136,535,140.00	136,535,140.00	7,128,821.96	136,696,999.00	161,859.00	0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			136,535,140.00	136,535,140.00	7,128,821.96	136,696,999.00	161,859.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						

Description	Resource Codes	Object Codes	Original Budget (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 State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	344,190.00	344,190.00	0.00	353,213.00	9,023.00	2.6%
Lottery - Unrestricted and Instructional Materials		8560	1,547,510.00	1,547,510.00	59,220.40	1,800,607.00	253,097.00	16.4%
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	2,391,706.00	2,391,706.00	596,506.00	2,391,706.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,283,406.00	4,283,406.00	655,726.40	4,545,526.00	262,120.00	6.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	4,415,617.00	4,415,617.00	(622.70)	4,567,632.00	152,015.00	3.4%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	540,000.00	540,000.00	598,897.17	1,500,000.00	960,000.00	177.8%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	35,000.00	35,000.00	33,380.48	62,925.00	27,925.00	79.8%
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			4,990,617.00	4,990,617.00	631,654.95	6,130,557.00	1,139,940.00	22.8%
TOTAL, REVENUES			145,809,163.00	145,809,163.00	8,416,203.31	147,373,082.00	1,563,919.00	1.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	50,873,915.06	50,873,915.06	13,769,913.77	48,256,927.06	2,616,988.00	5.1%
Certificated Pupil Support Salaries		1200	3,485,516.00	3,485,516.00	834,496.48	3,182,034.00	303,482.00	8.7%
Certificated Supervisors' and Administrators' Salaries		1300	8,892,480.36	8,892,480.36	2,719,920.88	8,385,805.36	506,675.00	5.7%
Other Certificated Salaries		1900	165,305.00	165,305.00	68,317.97	45,074.00	120,231.00	72.7%
TOTAL, CERTIFICATED SALARIES			63,417,216.42	63,417,216.42	17,392,649.10	59,869,840.42	3,547,376.00	5.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	389,521.00	389,521.00	86,100.34	319,301.00	70,220.00	18.0%
Classified Support Salaries		2200	4,342,088.00	4,342,088.00	1,147,420.11	4,377,832.00	(35,744.00)	-0.8%
Classified Supervisors' and Administrators' Salaries		2300	1,384,152.00	1,384,152.00	417,533.48	1,384,152.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,492,177.00	6,492,177.00	1,950,723.38	6,457,194.00	34,983.00	0.5%
Other Classified Salaries		2900	1,440,405.00	1,440,405.00	316,900.36	1,412,458.00	27,947.00	1.9%
TOTAL, CLASSIFIED SALARIES			14,048,343.00	14,048,343.00	3,918,677.67	13,950,937.00	97,406.00	0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,981,151.67	11,981,151.67	3,251,863.82	11,244,774.48	736,377.19	6.1%
PERS		3201-3202	3,881,437.00	3,881,437.00	1,049,841.04	3,890,567.00	(9,130.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	2,039,929.38	2,039,929.38	553,926.08	1,960,300.62	79,628.76	3.9%
Health and Welfare Benefits		3401-3402	7,246,737.20	7,246,737.20	1,693,848.01	6,845,022.20	401,715.00	5.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unemployment Insurance		3501-3502	38,975.52	38,975.52	10,473.31	36,527.43	2,448.09	6.3%
Workers' Compensation		3601-3602	1,842,645.46	1,842,645.46	495,682.37	1,718,530.64	124,114.82	6.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,708,399.22	1,708,399.22	481,810.34	1,680,326.22	28,073.00	1.6%
Other Employee Benefits		3901-3902	410,370.00	410,370.00	109,892.06	430,580.00	(20,210.00)	-4.9%
TOTAL, EMPLOYEE BENEFITS			29,149,645.45	29,149,645.45	7,647,337.03	27,806,628.59	1,343,016.86	4.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	670,669.33	670,669.33	(85,350.99)	734,222.33	(63,553.00)	-9.5%
Books and Other Reference Materials		4200	128,333.96	128,333.96	4,167.70	189,716.96	(61,383.00)	-47.8%
Materials and Supplies		4300	2,383,311.17	2,383,311.17	682,685.90	2,548,465.17	(165,154.00)	-6.9%
Noncapitalized Equipment		4400	911,549.00	911,549.00	632,153.41	927,782.00	(16,233.00)	-1.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,093,863.46	4,093,863.46	1,233,656.02	4,400,186.46	(306,323.00)	-7.5%
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	261,140.00	261,140.00	81,095.40	289,916.00	(28,776.00)	-11.0%
Dues and Memberships		5300	177,781.00	177,781.00	158,516.56	178,035.00	(254.00)	-0.1%
Insurance		5400-5450	1,916,800.00	1,916,800.00	1,946,911.14	2,012,000.00	(95,200.00)	-5.0%
Operations and Housekeeping Services		5500	4,413,830.00	4,413,830.00	1,103,895.76	4,455,451.00	(41,621.00)	-0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	516,120.08	516,120.08	89,928.47	531,394.08	(15,274.00)	-3.0%
Transfers of Direct Costs		5710	(1,200.00)	(1,200.00)	(16,979.03)	(17,516.07)	16,316.07	-1,359.7%
Transfers of Direct Costs - Interfund		5750	(4,332.00)	(4,332.00)	(2,568.98)	(4,332.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,928,591.53	4,928,591.53	1,914,437.82	6,107,010.19	(1,178,418.66)	-23.9%
Communications		5900	778,130.56	778,130.56	39,385.36	880,375.56	(102,245.00)	-13.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,986,861.17	12,986,861.17	5,314,622.50	14,432,333.76	(1,445,472.59)	-11.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	7,656.26	146,760.00	(146,760.00)	New
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	7,656.26	146,760.00	(146,760.00)	New
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(506,606.00)	(506,606.00)	(22,557.75)	(961,762.20)	455,156.20	-89.8%
Transfers of Indirect Costs - Interfund		7350	(378,821.00)	(378,821.00)	0.00	(445,833.92)	67,012.92	-17.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(885,427.00)	(885,427.00)	(22,557.75)	(1,407,596.12)	522,169.12	-59.0%
TOTAL, EXPENDITURES			122,810,502.50	122,810,502.50	35,492,040.83	119,199,090.11	3,611,412.39	2.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	2,130,378.00	(2,130,378.00)	New
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	1,072,671.00	1,072,671.00	0.00	1,149,945.00	(77,274.00)	-7.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,072,671.00	1,072,671.00	0.00	3,280,323.00	(2,207,652.00)	-205.8%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from 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								
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	(33,094,396.43)	(33,094,396.43)	0.00	(35,038,692.81)	(1,944,296.38)	5.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(33,094,396.43)	(33,094,396.43)	0.00	(35,038,692.81)	(1,944,296.38)	5.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(34,167,067.43)	(34,167,067.43)	0.00	(38,319,015.81)	(4,151,948.38)	12.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	9,144,823.00	9,144,823.00	111,569.45	9,082,940.86	(61,882.14)	-0.7%
2) Federal Revenue		8100-8299	5,638,785.00	5,638,785.00	2,679,172.65	10,559,131.56	4,920,346.56	87.3%
3) Other State Revenue		8300-8599	15,725,219.00	15,725,219.00	1,300,797.99	16,333,308.97	608,089.97	3.9%
4) Other Local Revenue		8600-8799	12,008,423.00	12,008,423.00	653,147.40	13,758,271.00	1,749,848.00	14.6%
5) TOTAL, REVENUES			42,517,250.00	42,517,250.00	4,744,687.49	49,733,652.39		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	23,146,602.73	23,146,602.73	8,779,124.95	24,433,140.23	(1,286,537.50)	-5.6%
2) Classified Salaries		2000-2999	13,369,664.56	13,369,664.56	5,533,666.21	14,856,921.51	(1,487,256.95)	-11.1%
3) Employee Benefits		3000-3999	21,825,909.90	21,825,909.90	4,309,140.16	22,101,447.92	(275,538.02)	-1.3%
4) Books and Supplies		4000-4999	2,038,340.36	2,038,340.36	1,079,048.12	5,521,743.17	(3,483,402.81)	-170.9%
5) Services and Other Operating Expenditures		5000-5999	26,445,123.70	26,445,123.70	4,259,520.46	32,883,720.07	(6,438,596.37)	-24.3%
6) Capital Outlay		6000-6999	15,394.00	15,394.00	329,852.37	669,863.00	(654,469.00)	-4,251.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,249,231.00	1,249,231.00	65,804.36	800,000.00	449,231.00	36.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	506,606.00	506,606.00	22,557.75	961,762.20	(455,156.20)	-89.8%
9) TOTAL, EXPENDITURES			88,596,872.25	88,596,872.25	24,378,714.38	102,228,598.10		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(46,079,622.25)	(46,079,622.25)	(19,634,026.89)	(52,494,945.71)		
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	101,944.00	101,944.00	0.00	47,535.00	54,409.00	53.4%
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	33,094,396.43	33,094,396.43	0.00	35,038,692.81	1,944,296.38	5.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			32,992,452.43	32,992,452.43	0.00	34,991,157.81		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,087,169.82)	(13,087,169.82)	(19,634,026.89)	(17,503,787.90)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	41,291,972.31	41,291,972.31		41,291,972.31	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)			41,291,972.31	41,291,972.31		41,291,972.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,291,972.31	41,291,972.31		41,291,972.31		
2) Ending Balance, June 30 (E + F1e)			28,204,802.49	28,204,802.49		23,788,184.41		
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	28,350,363.51	28,350,363.51		23,788,184.41		
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	(145,561.02)	(145,561.02)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	9,144,823.00	9,144,823.00	111,569.45	9,082,940.86	(61,882.14)	-0.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			9,144,823.00	9,144,823.00	111,569.45	9,082,940.86	(61,882.14)	-0.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,367,421.00	2,367,421.00	0.00	2,105,912.81	(261,508.19)	-11.0%
Special Education Discretionary Grants		8182	178,869.00	178,869.00	127,941.25	158,572.63	(20,296.37)	-11.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	853,296.00	853,296.00	329,520.23	1,500,362.23	647,066.23	75.8%
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	194,780.00	194,780.00	0.00	218,334.00	23,554.00	12.1%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	389,320.00	389,320.00	45,791.48	407,145.48	17,825.48	4.6%
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	66,430.00	66,430.00	132,366.00	113,006.82	46,576.82	70.1%
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	1,588,669.00	1,588,669.00	2,043,553.69	6,055,797.59	4,467,128.59	281.2%
TOTAL, FEDERAL REVENUE			5,638,785.00	5,638,785.00	2,679,172.65	10,559,131.56	4,920,346.56	87.3%
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	609,903.00	609,903.00	113,213.99	732,450.00	122,547.00	20.1%
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	615,656.87	615,656.87	615,656.87	New
After School Education and Safety (ASES)	6010	8590	450,638.00	450,638.00	0.00	416,409.22	(34,228.78)	-7.6%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	251,589.00	251,589.00	85.35	60,234.00	(191,355.00)	-76.1%
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	14,413,089.00	14,413,089.00	571,841.78	14,508,558.88	95,469.88	0.7%
TOTAL, OTHER STATE REVENUE			15,725,219.00	15,725,219.00	1,300,797.99	16,333,308.97	608,089.97	3.9%
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	11,324,742.00	11,324,742.00	(1,597.04)	11,714,576.00	389,834.00	3.4%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	101,944.00	101,944.00	0.00	47,535.00	(54,409.00)	-53.4%
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	27,500.00	27,500.00	58,751.59	27,500.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	554,237.00	554,237.00	595,992.85	1,968,660.00	1,414,423.00	255.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	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)
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			12,008,423.00	12,008,423.00	653,147.40	13,758,271.00	1,749,848.00	14.6%
TOTAL, REVENUES			42,517,250.00	42,517,250.00	4,744,687.49	49,733,652.39	7,216,402.39	17.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	13,461,652.51	13,461,652.51	6,801,609.32	17,296,351.51	(3,834,699.00)	-28.5%
Certificated Pupil Support Salaries		1200	3,837,312.00	3,837,312.00	959,575.37	3,816,872.00	20,440.00	0.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,992,085.00	1,992,085.00	855,479.20	2,630,043.00	(637,958.00)	-32.0%
Other Certificated Salaries		1900	3,855,553.22	3,855,553.22	162,461.06	689,873.72	3,165,679.50	82.1%
TOTAL, CERTIFICATED SALARIES			23,146,602.73	23,146,602.73	8,779,124.95	24,433,140.23	(1,286,537.50)	-5.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,369,736.38	5,369,736.38	1,504,202.19	5,955,110.38	(585,374.00)	-10.9%
Classified Support Salaries		2200	4,269,726.00	4,269,726.00	1,150,089.92	4,311,892.00	(42,166.00)	-1.0%
Classified Supervisors' and Administrators' Salaries		2300	494,308.00	494,308.00	184,482.04	508,520.00	(14,212.00)	-2.9%
Clerical, Technical and Office Salaries		2400	526,414.00	526,414.00	258,629.59	832,189.95	(305,775.95)	-58.1%
Other Classified Salaries		2900	2,709,480.18	2,709,480.18	2,436,262.47	3,249,209.18	(539,729.00)	-19.9%
TOTAL, CLASSIFIED SALARIES			13,369,664.56	13,369,664.56	5,533,666.21	14,856,921.51	(1,487,256.95)	-11.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,233,821.27	11,233,821.27	1,235,482.95	11,076,132.69	157,688.58	1.4%
PERS		3201-3202	3,697,219.56	3,697,219.56	948,847.02	3,605,425.26	91,794.30	2.5%
OASDI/Medicare/Alternative		3301-3302	1,414,532.81	1,414,532.81	565,819.23	1,558,018.69	(143,485.88)	-10.1%
Health and Welfare Benefits		3401-3402	3,857,696.47	3,857,696.47	943,444.98	3,953,525.94	(95,829.47)	-2.5%
Unemployment Insurance		3501-3502	18,330.36	18,330.36	7,074.27	19,770.77	(1,440.41)	-7.9%
Workers' Compensation		3601-3602	867,612.43	867,612.43	334,645.34	928,108.59	(60,496.16)	-7.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	588,264.00	588,264.00	213,885.53	747,720.98	(159,456.98)	-27.1%
Other Employee Benefits		3901-3902	148,433.00	148,433.00	59,940.84	212,745.00	(64,312.00)	-43.3%
TOTAL, EMPLOYEE BENEFITS			21,825,909.90	21,825,909.90	4,309,140.16	22,101,447.92	(275,538.02)	-1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	8,345.00	36,930.00	(36,930.00)	New
Books and Other Reference Materials		4200	16,647.00	16,647.00	41,355.08	220,151.57	(203,504.57)	-1,222.5%
Materials and Supplies		4300	1,883,383.36	1,883,383.36	786,801.52	4,848,889.60	(2,965,506.24)	-157.5%
Noncapitalized Equipment		4400	138,310.00	138,310.00	242,546.52	415,772.00	(277,462.00)	-200.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,038,340.36	2,038,340.36	1,079,048.12	5,521,743.17	(3,483,402.81)	-170.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	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)
Travel and Conferences		5200	55,579.00	55,579.00	29,008.47	302,730.24	(247,151.24)	-444.7%
Dues and Memberships		5300	7,713.00	7,713.00	10,069.98	14,863.00	(7,150.00)	-92.7%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	31,251.00	31,251.00	0.00	31,251.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,653,984.00	1,653,984.00	477,103.05	1,737,368.81	(83,384.81)	-5.0%
Transfers of Direct Costs		5710	1,200.00	1,200.00	16,979.03	17,516.07	(16,316.07)	-1,359.7%
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	24,681,554.90	24,681,554.90	3,722,139.92	30,762,501.15	(6,080,946.25)	-24.6%
Communications		5900	13,841.80	13,841.80	4,220.01	17,489.80	(3,648.00)	-26.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			26,445,123.70	26,445,123.70	4,259,520.46	32,883,720.07	(6,438,596.37)	-24.3%
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	5,751.00	(5,751.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	101,232.72	302,434.00	(302,434.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,394.00	15,394.00	228,619.65	361,678.00	(346,284.00)	-2,249.5%
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			15,394.00	15,394.00	329,852.37	669,863.00	(654,469.00)	-4,251.5%
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	1,249,231.00	1,249,231.00	65,804.36	800,000.00	449,231.00	36.0%
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%
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%

Description	Resource Codes	Object Codes	Original Budget (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)			1,249,231.00	1,249,231.00	65,804.36	800,000.00	449,231.00	36.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	506,606.00	506,606.00	22,557.75	961,762.20	(455,156.20)	-89.8%
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			506,606.00	506,606.00	22,557.75	961,762.20	(455,156.20)	-89.8%
TOTAL, EXPENDITURES			88,596,872.25	88,596,872.25	24,378,714.38	102,228,598.10	(13,631,725.85)	-15.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	101,944.00	101,944.00	0.00	47,535.00	54,409.00	53.4%
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			101,944.00	101,944.00	0.00	47,535.00	54,409.00	53.4%
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								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	33,094,396.43	33,094,396.43	0.00	35,038,692.81	1,944,296.38	5.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			33,094,396.43	33,094,396.43	0.00	35,038,692.81	1,944,296.38	5.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			32,992,452.43	32,992,452.43	0.00	34,991,157.81	(1,998,705.38)	-6.1%

2023-24 First 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	145,679,963.00	145,679,963.00	7,240,391.41	145,779,939.86	99,976.86	0.1%
2) Federal Revenue		8100-8299	5,638,785.00	5,638,785.00	2,679,172.65	10,559,131.56	4,920,346.56	87.3%
3) Other State Revenue		8300-8599	20,008,625.00	20,008,625.00	1,956,524.39	20,878,834.97	870,209.97	4.3%
4) Other Local Revenue		8600-8799	16,999,040.00	16,999,040.00	1,284,802.35	19,888,828.00	2,889,788.00	17.0%
5) TOTAL, REVENUES			188,326,413.00	188,326,413.00	13,160,890.80	197,106,734.39		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	86,563,819.15	86,563,819.15	26,171,774.05	84,302,980.65	2,260,838.50	2.6%
2) Classified Salaries		2000-2999	27,418,007.56	27,418,007.56	9,452,343.88	28,807,858.51	(1,389,850.95)	-5.1%
3) Employee Benefits		3000-3999	50,975,555.35	50,975,555.35	11,956,477.19	49,908,076.51	1,067,478.84	2.1%
4) Books and Supplies		4000-4999	6,132,203.82	6,132,203.82	2,312,704.14	9,921,929.63	(3,789,725.81)	-61.8%
5) Services and Other Operating Expenditures		5000-5999	39,431,984.87	39,431,984.87	9,574,142.96	47,316,053.83	(7,884,068.96)	-20.0%
6) Capital Outlay		6000-6999	15,394.00	15,394.00	337,508.63	816,623.00	(801,229.00)	-5,204.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,249,231.00	1,249,231.00	65,804.36	800,000.00	449,231.00	36.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(378,821.00)	(378,821.00)	0.00	(445,833.92)	67,012.92	-17.7%
9) TOTAL, EXPENDITURES			211,407,374.75	211,407,374.75	59,870,755.21	221,427,688.21		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,080,961.75)	(23,080,961.75)	(46,709,864.41)	(24,320,953.82)		
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	1,174,615.00	1,174,615.00	0.00	3,327,858.00	(2,153,243.00)	-183.3%
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			(1,174,615.00)	(1,174,615.00)	0.00	(3,327,858.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,255,576.75)	(24,255,576.75)	(46,709,864.41)	(27,648,811.82)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	79,819,392.40	79,819,392.40		79,819,392.40	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)			79,819,392.40	79,819,392.40		79,819,392.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			79,819,392.40	79,819,392.40		79,819,392.40		
2) Ending Balance, June 30 (E + F1e)			55,563,815.65	55,563,815.65		52,170,580.58		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	35,000.00	35,000.00		45,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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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	28,350,363.51	28,350,363.51		23,788,184.41		
c) Committed								
Stabilization Arrangements		9750	6,377,460.00	6,377,460.00		6,742,666.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	14,569,093.16	14,569,093.16		14,852,064.17		
vacation payout	0000	9780	500,000.00					
one month payroll	0000	9780	12,393,130.00					
set aside for insurance deductible for P&L insurance	0000	9780	500,000.00					
technology upgrade and refresh	0000	9780	700,000.00					
set side for additional professional development	0000	9780	475,963.49					
Vacation Payout	0000	9780		500,000.00				
One month payroll	0000	9780		12,393,130.00				
Set aside for insurance deductible for P&L insurance	0000	9780		500,000.00				
Technology upgrade and refresh	0000	9780		700,000.00				
Set aside for additional professional development	0000	9780		475,963.49				
vacation payout	0000	9780				500,000.00		
one month payroll	0000	9780				14,159,600.00		
technology upgrade and refresh	0000	9780				192,464.50		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,377,460.00	6,377,460.00		6,742,666.00		
Unassigned/Unappropriated Amount		9790	(145,561.02)	(145,561.02)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	7,821,366.00	7,821,366.00	2,189,982.00	7,821,366.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,036,276.00	2,036,276.00	538,749.00	2,154,996.00	118,720.00	5.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	349,941.00	349,941.00	0.00	336,301.00	(13,640.00)	-3.9%
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	118,348,431.00	118,348,431.00	24,546.18	118,330,994.00	(17,437.00)	0.0%
Unsecured Roll Taxes		8042	4,229,989.00	4,229,989.00	4,400,004.06	4,454,908.00	224,919.00	5.3%
Prior Years' Taxes		8043	0.00	0.00	(24,459.28)	(24,459.00)	(24,459.00)	New
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	3,749,137.00	3,749,137.00	0.00	3,622,893.00	(126,244.00)	-3.4%
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								

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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)
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			136,535,140.00	136,535,140.00	7,128,821.96	136,696,999.00	161,859.00	0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	9,144,823.00	9,144,823.00	111,569.45	9,082,940.86	(61,882.14)	-0.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			145,679,963.00	145,679,963.00	7,240,391.41	145,779,939.86	99,976.86	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,367,421.00	2,367,421.00	0.00	2,105,912.81	(261,508.19)	-11.0%
Special Education Discretionary Grants		8182	178,869.00	178,869.00	127,941.25	158,572.63	(20,296.37)	-11.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	853,296.00	853,296.00	329,520.23	1,500,362.23	647,066.23	75.8%
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	194,780.00	194,780.00	0.00	218,334.00	23,554.00	12.1%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	389,320.00	389,320.00	45,791.48	407,145.48	17,825.48	4.6%
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	66,430.00	66,430.00	132,366.00	113,006.82	46,576.82	70.1%
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	1,588,669.00	1,588,669.00	2,043,553.69	6,055,797.59	4,467,128.59	281.2%
TOTAL, FEDERAL REVENUE			5,638,785.00	5,638,785.00	2,679,172.65	10,559,131.56	4,920,346.56	87.3%
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%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other 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	344,190.00	344,190.00	0.00	353,213.00	9,023.00	2.6%
Lottery - Unrestricted and Instructional Materials		8560	2,157,413.00	2,157,413.00	172,434.39	2,533,057.00	375,644.00	17.4%
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	615,656.87	615,656.87	615,656.87	New
After School Education and Safety (ASES)	6010	8590	450,638.00	450,638.00	0.00	416,409.22	(34,228.78)	-7.6%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	251,589.00	251,589.00	85.35	60,234.00	(191,355.00)	-76.1%
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	16,804,795.00	16,804,795.00	1,168,347.78	16,900,264.88	95,469.88	0.6%
TOTAL, OTHER STATE REVENUE			20,008,625.00	20,008,625.00	1,956,524.39	20,878,834.97	870,209.97	4.3%
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	15,740,359.00	15,740,359.00	(2,219.74)	16,282,208.00	541,849.00	3.4%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	101,944.00	101,944.00	0.00	47,535.00	(54,409.00)	-53.4%
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	27,500.00	27,500.00	58,751.59	27,500.00	0.00	0.0%
Interest		8660	540,000.00	540,000.00	598,897.17	1,500,000.00	960,000.00	177.8%
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%

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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)
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	589,237.00	589,237.00	629,373.33	2,031,585.00	1,442,348.00	244.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,999,040.00	16,999,040.00	1,284,802.35	19,888,828.00	2,889,788.00	17.0%
TOTAL, REVENUES			188,326,413.00	188,326,413.00	13,160,890.80	197,106,734.39	8,780,321.39	4.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	64,335,567.57	64,335,567.57	20,571,523.09	65,553,278.57	(1,217,711.00)	-1.9%
Certificated Pupil Support Salaries		1200	7,322,828.00	7,322,828.00	1,794,071.85	6,998,906.00	323,922.00	4.4%
Certificated Supervisors' and Administrators' Salaries		1300	10,884,565.36	10,884,565.36	3,575,400.08	11,015,848.36	(131,283.00)	-1.2%
Other Certificated Salaries		1900	4,020,858.22	4,020,858.22	230,779.03	734,947.72	3,285,910.50	81.7%
TOTAL, CERTIFICATED SALARIES			86,563,819.15	86,563,819.15	26,171,774.05	84,302,980.65	2,260,838.50	2.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,759,257.38	5,759,257.38	1,590,302.53	6,274,411.38	(515,154.00)	-8.9%
Classified Support Salaries		2200	8,611,814.00	8,611,814.00	2,297,510.03	8,689,724.00	(77,910.00)	-0.9%
Classified Supervisors' and Administrators' Salaries		2300	1,878,460.00	1,878,460.00	602,015.52	1,892,672.00	(14,212.00)	-0.8%
Clerical, Technical and Office Salaries		2400	7,018,591.00	7,018,591.00	2,209,352.97	7,289,383.95	(270,792.95)	-3.9%
Other Classified Salaries		2900	4,149,885.18	4,149,885.18	2,753,162.83	4,661,667.18	(511,782.00)	-12.3%
TOTAL, CLASSIFIED SALARIES			27,418,007.56	27,418,007.56	9,452,343.88	28,807,858.51	(1,389,850.95)	-5.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	23,214,972.94	23,214,972.94	4,487,346.77	22,320,907.17	894,065.77	3.9%
PERS		3201-3202	7,578,656.56	7,578,656.56	1,998,688.06	7,495,992.26	82,664.30	1.1%
OASDI/Medicare/Alternative		3301-3302	3,454,462.19	3,454,462.19	1,119,745.31	3,518,319.31	(63,857.12)	-1.8%
Health and Welfare Benefits		3401-3402	11,104,433.67	11,104,433.67	2,637,292.99	10,798,548.14	305,885.53	2.8%

2023-24 First 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)
Unemployment Insurance		3501-3502	57,305.88	57,305.88	17,547.58	56,298.20	1,007.68	1.8%
Workers' Compensation		3601-3602	2,710,257.89	2,710,257.89	830,327.71	2,646,639.23	63,618.66	2.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	2,296,663.22	2,296,663.22	695,695.87	2,428,047.20	(131,383.98)	-5.7%
Other Employee Benefits		3901-3902	558,803.00	558,803.00	169,832.90	643,325.00	(84,522.00)	-15.1%
TOTAL, EMPLOYEE BENEFITS			50,975,555.35	50,975,555.35	11,956,477.19	49,908,076.51	1,067,478.84	2.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	670,669.33	670,669.33	(77,005.99)	771,152.33	(100,483.00)	-15.0%
Books and Other Reference Materials		4200	144,980.96	144,980.96	45,522.78	409,868.53	(264,887.57)	-182.7%
Materials and Supplies		4300	4,266,694.53	4,266,694.53	1,469,487.42	7,397,354.77	(3,130,660.24)	-73.4%
Noncapitalized Equipment		4400	1,049,859.00	1,049,859.00	874,699.93	1,343,554.00	(293,695.00)	-28.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,132,203.82	6,132,203.82	2,312,704.14	9,921,929.63	(3,789,725.81)	-61.8%
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	316,719.00	316,719.00	110,103.87	592,646.24	(275,927.24)	-87.1%
Dues and Memberships		5300	185,494.00	185,494.00	168,586.54	192,898.00	(7,404.00)	-4.0%
Insurance		5400-5450	1,916,800.00	1,916,800.00	1,946,911.14	2,012,000.00	(95,200.00)	-5.0%
Operations and Housekeeping Services		5500	4,445,081.00	4,445,081.00	1,103,895.76	4,486,702.00	(41,621.00)	-0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,170,104.08	2,170,104.08	567,031.52	2,268,762.89	(98,658.81)	-4.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(4,332.00)	(4,332.00)	(2,568.98)	(4,332.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	29,610,146.43	29,610,146.43	5,636,577.74	36,869,511.34	(7,259,364.91)	-24.5%
Communications		5900	791,972.36	791,972.36	43,605.37	897,865.36	(105,893.00)	-13.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			39,431,984.87	39,431,984.87	9,574,142.96	47,316,053.83	(7,884,068.96)	-20.0%
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	5,751.00	(5,751.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	101,232.72	302,434.00	(302,434.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,394.00	15,394.00	236,275.91	508,438.00	(493,044.00)	-3,202.8%
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			15,394.00	15,394.00	337,508.63	816,623.00	(801,229.00)	-5,204.8%
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%

2023-24 First 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)
Payments to County Offices		7142	1,249,231.00	1,249,231.00	65,804.36	800,000.00	449,231.00	36.0%
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%
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)			1,249,231.00	1,249,231.00	65,804.36	800,000.00	449,231.00	36.0%
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	(378,821.00)	(378,821.00)	0.00	(445,833.92)	67,012.92	-17.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(378,821.00)	(378,821.00)	0.00	(445,833.92)	67,012.92	-17.7%
TOTAL, EXPENDITURES			211,407,374.75	211,407,374.75	59,870,755.21	221,427,688.21	(10,020,313.46)	-4.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	101,944.00	101,944.00	0.00	2,177,913.00	(2,075,969.00)	-2,036.4%
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	1,072,671.00	1,072,671.00	0.00	1,149,945.00	(77,274.00)	-7.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,174,615.00	1,174,615.00	0.00	3,327,858.00	(2,153,243.00)	-183.3%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from 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								
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)			(1,174,615.00)	(1,174,615.00)	0.00	(3,327,858.00)	2,153,243.00	-183.3%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	6,081,406.00
6266	Educator Effectiveness, FY 2021-22	80,000.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	4,184,993.00
7435	Learning Recovery Emergency Block Grant	6,374,943.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	1,189,925.02
9010	Other Restricted Local	5,876,917.39
Total, Restricted Balance		23,788,184.41

Description	Resource Codes	Object Codes	Original Budget (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	(39,296.73)	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,801,928.00	5,801,928.00	3,225,769.16	6,945,485.63	1,143,557.63	19.7%
4) Other Local Revenue		8600-8799	84,680.00	84,680.00	9,520.61	152,780.00	68,100.00	80.4%
5) TOTAL, REVENUES			5,886,608.00	5,886,608.00	3,195,993.04	7,098,265.63		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	273,305.70	273,305.70	108,614.61	349,623.70	(76,318.00)	-27.9%
2) Classified Salaries		2000-2999	3,277,588.28	3,277,588.28	989,954.13	3,221,237.28	56,351.00	1.7%
3) Employee Benefits		3000-3999	1,871,427.29	1,871,427.29	556,757.31	1,850,815.02	20,612.27	1.1%
4) Books and Supplies		4000-4999	153,935.00	153,935.00	33,655.00	204,795.07	(50,860.07)	-33.0%
5) Services and Other Operating Expenditures		5000-5999	73,915.73	73,915.73	76,272.60	1,094,232.04	(1,020,316.31)	-1,380.4%
6) Capital Outlay		6000-6999	0.00	0.00	59,572.11	77,914.00	(77,914.00)	New
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	224,436.00	224,436.00	0.00	305,401.92	(80,965.92)	-36.1%
9) TOTAL, EXPENDITURES			5,874,608.00	5,874,608.00	1,824,825.76	7,104,019.03		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,000.00	12,000.00	1,371,167.28	(5,753.40)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,000.00	12,000.00	1,371,167.28	(5,753.40)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,163,764.52	1,163,764.52		1,163,764.52	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,163,764.52	1,163,764.52		1,163,764.52		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,163,764.52	1,163,764.52		1,163,764.52		
2) Ending Balance, June 30 (E + F1e)			1,175,764.52	1,175,764.52		1,158,011.12		
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	844,813.40	844,813.40		827,060.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	330,951.12	330,951.12		330,951.12		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	(39,296.73)	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	(39,296.73)	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	5,801,928.00	5,801,928.00	2,203,097.53	5,922,814.00	120,886.00	2.1%
All Other State Revenue	All Other	8590	0.00	0.00	1,022,671.63	1,022,671.63	1,022,671.63	New
TOTAL, OTHER STATE REVENUE			5,801,928.00	5,801,928.00	3,225,769.16	6,945,485.63	1,143,557.63	19.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	12,000.00	12,000.00	8,594.71	12,000.00	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								
Child Development Parent Fees		8673	72,680.00	72,680.00	485.90	2,680.00	(70,000.00)	-96.3%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	440.00	138,100.00	138,100.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			84,680.00	84,680.00	9,520.61	152,780.00	68,100.00	80.4%
TOTAL, REVENUES			5,886,608.00	5,886,608.00	3,195,993.04	7,098,265.63		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	12,159.00	12,159.00	16,580.49	72,871.00	(60,712.00)	-499.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	261,146.70	261,146.70	92,034.12	276,752.70	(15,606.00)	-6.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			273,305.70	273,305.70	108,614.61	349,623.70	(76,318.00)	-27.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,855,998.00	2,855,998.00	828,620.35	2,649,482.00	206,516.00	7.2%
Classified Support Salaries		2200	70,808.50	70,808.50	18,118.84	67,673.50	3,135.00	4.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	162,430.78	162,430.78	49,527.28	160,011.78	2,419.00	1.5%
Other Classified Salaries		2900	188,351.00	188,351.00	93,687.66	344,070.00	(155,719.00)	-82.7%
TOTAL, CLASSIFIED SALARIES			3,277,588.28	3,277,588.28	989,954.13	3,221,237.28	56,351.00	1.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	52,201.02	52,201.02	20,745.41	65,596.02	(13,395.00)	-25.7%
PERS		3201-3202	874,060.76	874,060.76	263,452.90	854,908.76	19,152.00	2.2%
OASDI/Medicare/Alternative		3301-3302	256,370.01	256,370.01	77,386.48	252,517.01	3,853.00	1.5%
Health and Welfare Benefits		3401-3402	514,952.08	514,952.08	130,363.15	469,250.08	45,702.00	8.9%
Unemployment Insurance		3501-3502	1,848.14	1,848.14	548.51	1,785.66	62.48	3.4%
Workers' Compensation		3601-3602	87,380.98	87,380.98	25,935.37	84,513.19	2,867.79	3.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	62,713.30	62,713.30	27,214.05	87,883.30	(25,170.00)	-40.1%
Other Employee Benefits		3901-3902	21,901.00	21,901.00	11,111.44	34,361.00	(12,460.00)	-56.9%
TOTAL, EMPLOYEE BENEFITS			1,871,427.29	1,871,427.29	556,757.31	1,850,815.02	20,612.27	1.1%
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	149,897.00	149,897.00	27,752.50	200,757.07	(50,860.07)	-33.9%
Noncapitalized Equipment		4400	4,038.00	4,038.00	5,902.50	4,038.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			153,935.00	153,935.00	33,655.00	204,795.07	(50,860.07)	-33.0%
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	7,618.00	7,618.00	584.35	16,682.00	(9,064.00)	-119.0%
Dues and Memberships		5300	1,645.00	1,645.00	0.00	1,644.00	1.00	0.1%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	44,065.00	44,065.00	11,487.45	44,065.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,900.00	1,900.00	0.00	1,900.00	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	1,400.00	1,400.00	2,285.80	1,400.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	15,918.73	15,918.73	61,635.00	1,027,172.04	(1,011,253.31)	-6,352.6%
Communications		5900	1,369.00	1,369.00	280.00	1,369.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			73,915.73	73,915.73	76,272.60	1,094,232.04	(1,020,316.31)	-1,380.4%
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	19,417.50	21,890.00	(21,890.00)	New
Equipment		6400	0.00	0.00	40,154.61	56,024.00	(56,024.00)	New
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	59,572.11	77,914.00	(77,914.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
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	224,436.00	224,436.00	0.00	305,401.92	(80,965.92)	-36.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			224,436.00	224,436.00	0.00	305,401.92	(80,965.92)	-36.1%
TOTAL, EXPENDITURES			5,874,608.00	5,874,608.00	1,824,825.76	7,104,019.03		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
6130	Child Development: Center-Based Reserve Account	92,815.24
9010	Other Restricted Local	734,244.76
Total, Restricted Balance		827,060.00

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	3,944,913.00	3,944,913.00	346,913.84	2,858,068.11	(1,086,844.89)	-27.6%
3) Other State Revenue		8300-8599	2,944,472.00	2,944,472.00	174,333.97	3,285,923.97	341,451.97	11.6%
4) Other Local Revenue		8600-8799	266,370.00	266,370.00	27,862.43	155,880.00	(110,490.00)	-41.5%
5) TOTAL, REVENUES			7,155,755.00	7,155,755.00	549,110.24	6,299,872.08		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,066,807.00	2,066,807.00	553,382.37	1,818,995.00	247,812.00	12.0%
3) Employee Benefits		3000-3999	1,100,977.00	1,100,977.00	250,886.06	820,774.00	280,203.00	25.5%
4) Books and Supplies		4000-4999	2,425,253.00	2,425,253.00	541,957.36	3,295,640.73	(870,387.73)	-35.9%
5) Services and Other Operating Expenditures		5000-5999	218,053.00	218,053.00	95,423.61	218,053.00	0.00	0.0%
6) Capital Outlay		6000-6999	444,776.00	444,776.00	11,224.42	281,147.35	163,628.65	36.8%
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	154,385.00	154,385.00	0.00	140,432.00	13,953.00	9.0%
9) TOTAL, EXPENDITURES			6,410,251.00	6,410,251.00	1,452,873.82	6,575,042.08		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			745,504.00	745,504.00	(903,763.58)	(275,170.00)		
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)			745,504.00	745,504.00	(903,763.58)	(275,170.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,257,005.22	5,257,005.22		5,257,005.22	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,257,005.22	5,257,005.22		5,257,005.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,257,005.22	5,257,005.22		5,257,005.22		
2) Ending Balance, June 30 (E + F1e)			6,002,509.22	6,002,509.22		4,981,835.22		
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	4,783,285.26	4,783,285.26		3,764,611.26		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,219,223.96	1,219,223.96		1,217,223.96		
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	3,944,913.00	3,944,913.00	330,670.49	2,541,824.76	(1,403,088.24)	-35.6%
Donated Food Commodities		8221	0.00	0.00	0.00	300,000.00	300,000.00	New
All Other Federal Revenue		8290	0.00	0.00	16,243.35	16,243.35	16,243.35	New
TOTAL, FEDERAL REVENUE			3,944,913.00	3,944,913.00	346,913.84	2,858,068.11	(1,086,844.89)	-27.6%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	2,944,472.00	2,944,472.00	174,333.97	3,285,923.97	341,451.97	11.6%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,944,472.00	2,944,472.00	174,333.97	3,285,923.97	341,451.97	11.6%
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	188,370.00	188,370.00	35.00	79,880.00	(108,490.00)	-57.6%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	38,000.00	38,000.00	28,960.92	38,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	40,000.00	40,000.00	(1,133.49)	38,000.00	(2,000.00)	-5.0%
TOTAL, OTHER LOCAL REVENUE			266,370.00	266,370.00	27,862.43	155,880.00	(110,490.00)	-41.5%
TOTAL, REVENUES			7,155,755.00	7,155,755.00	549,110.24	6,299,872.08		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,586,900.00	1,586,900.00	388,657.66	1,314,325.00	272,575.00	17.2%
Classified Supervisors' and Administrators' Salaries		2300	378,155.00	378,155.00	129,045.84	421,995.00	(43,840.00)	-11.6%
Clerical, Technical and Office Salaries		2400	70,494.00	70,494.00	23,247.27	70,243.00	251.00	0.4%
Other Classified Salaries		2900	31,258.00	31,258.00	12,431.60	12,432.00	18,826.00	60.2%
TOTAL, CLASSIFIED SALARIES			2,066,807.00	2,066,807.00	553,382.37	1,818,995.00	247,812.00	12.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	500,870.00	500,870.00	127,173.70	416,679.00	84,191.00	16.8%
OASDI/Medicare/Alternative		3301-3302	160,758.00	160,758.00	42,308.38	138,783.00	21,975.00	13.7%
Health and Welfare Benefits		3401-3402	317,415.00	317,415.00	45,990.21	145,046.00	172,369.00	54.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unemployment Insurance		3501-3502	1,049.00	1,049.00	279.92	928.00	121.00	11.5%
Workers' Compensation		3601-3602	49,687.00	49,687.00	13,237.73	43,738.00	5,949.00	12.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	39,725.00	39,725.00	13,674.26	45,280.00	(5,555.00)	-14.0%
Other Employee Benefits		3901-3902	31,473.00	31,473.00	8,221.86	30,320.00	1,153.00	3.7%
TOTAL, EMPLOYEE BENEFITS			1,100,977.00	1,100,977.00	250,886.06	820,774.00	280,203.00	25.5%
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	112,297.00	112,297.00	10,047.12	116,975.00	(4,678.00)	-4.2%
Noncapitalized Equipment		4400	40,032.00	40,032.00	0.00	45,242.00	(5,210.00)	-13.0%
Food		4700	2,272,924.00	2,272,924.00	531,910.24	3,133,423.73	(860,499.73)	-37.9%
TOTAL, BOOKS AND SUPPLIES			2,425,253.00	2,425,253.00	541,957.36	3,295,640.73	(870,387.73)	-35.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	8,046.00	8,046.00	3,961.27	8,046.00	0.00	0.0%
Dues and Memberships		5300	19,413.00	19,413.00	1,165.00	19,413.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,000.00	7,000.00	2,263.16	7,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	114,463.00	114,463.00	83,094.40	131,206.00	(16,743.00)	-14.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	500.00	500.00	0.00	500.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	65,331.00	65,331.00	4,485.60	48,588.00	16,743.00	25.6%
Communications		5900	3,300.00	3,300.00	454.18	3,300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			218,053.00	218,053.00	95,423.61	218,053.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	444,776.00	444,776.00	11,224.42	281,147.35	163,628.65	36.8%
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			444,776.00	444,776.00	11,224.42	281,147.35	163,628.65	36.8%
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	154,385.00	154,385.00	0.00	140,432.00	13,953.00	9.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			154,385.00	154,385.00	0.00	140,432.00	13,953.00	9.0%
TOTAL, EXPENDITURES			6,410,251.00	6,410,251.00	1,452,873.82	6,575,042.08		
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)	3,764,611.26
Total, Restricted Balance		3,764,611.26

Description	Resource Codes	Object Codes	Original Budget (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	52,000.00	52,000.00	56,934.55	100,000.00	48,000.00	92.3%
5) TOTAL, REVENUES			52,000.00	52,000.00	56,934.55	100,000.00		
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	500,000.00	500,000.00	0.00	500,000.00	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			500,000.00	500,000.00	0.00	500,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(448,000.00)	(448,000.00)	56,934.55	(400,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,072,671.00	1,072,671.00	0.00	1,149,945.00	77,274.00	7.2%
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			1,072,671.00	1,072,671.00	0.00	1,149,945.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			624,671.00	624,671.00	56,934.55	749,945.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,813,329.03	6,813,329.03		6,813,329.03	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,813,329.03	6,813,329.03		6,813,329.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,813,329.03	6,813,329.03		6,813,329.03		
2) Ending Balance, June 30 (E + F1e)			7,438,000.03	7,438,000.03		7,563,274.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	7,438,000.03	7,438,000.03		7,563,274.03		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	52,000.00	52,000.00	56,934.55	100,000.00	48,000.00	92.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			52,000.00	52,000.00	56,934.55	100,000.00	48,000.00	92.3%
TOTAL, REVENUES			52,000.00	52,000.00	56,934.55	100,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			0.00	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			500,000.00	500,000.00	0.00	500,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	1,072,671.00	1,072,671.00	0.00	1,149,945.00	77,274.00	7.2%
(a) TOTAL, INTERFUND TRANSFERS IN			1,072,671.00	1,072,671.00	0.00	1,149,945.00	77,274.00	7.2%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,072,671.00	1,072,671.00	0.00	1,149,945.00		

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	12,928.00	12,928.00	7,755.03	12,928.00	0.00	0.0%
5) TOTAL, REVENUES			12,928.00	12,928.00	7,755.03	12,928.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			12,928.00	12,928.00	7,755.03	12,928.00		
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)			12,928.00	12,928.00	7,755.03	12,928.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	926,761.31	926,761.31		926,761.31	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)			926,761.31	926,761.31		926,761.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			926,761.31	926,761.31		926,761.31		
2) Ending Balance, June 30 (E + F1e)			939,689.31	939,689.31		939,689.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	939,689.31	939,689.31		939,689.31		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	12,928.00	12,928.00	7,755.03	12,928.00	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%
TOTAL, OTHER LOCAL REVENUE			12,928.00	12,928.00	7,755.03	12,928.00	0.00	0.0%
TOTAL, REVENUES			12,928.00	12,928.00	7,755.03	12,928.00		
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								
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 Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,367,250.00	1,367,250.00	1,483,559.11	1,367,250.00	0.00	0.0%
5) TOTAL, REVENUES			1,367,250.00	1,367,250.00	1,483,559.11	1,367,250.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	880,267.00	880,267.00	250,515.03	872,555.00	7,712.00	0.9%
3) Employee Benefits		3000-3999	429,187.00	429,187.00	120,291.32	423,483.00	5,704.00	1.3%
4) Books and Supplies		4000-4999	20,000.00	20,000.00	43,054.74	114,614.00	(94,614.00)	-473.1%
5) Services and Other Operating Expenditures		5000-5999	772,836.00	772,836.00	121,803.41	(66,414,517.00)	67,187,353.00	8,693.6%
6) Capital Outlay		6000-6999	74,695,019.00	74,695,019.00	36,214,622.62	141,801,174.00	(67,106,155.00)	-89.8%
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			76,797,309.00	76,797,309.00	36,750,287.12	76,797,309.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(75,430,059.00)	(75,430,059.00)	(35,266,728.01)	(75,430,059.00)		
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)			(75,430,059.00)	(75,430,059.00)	(35,266,728.01)	(75,430,059.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	182,998,189.87	182,998,189.87		182,998,189.87	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			182,998,189.87	182,998,189.87		182,998,189.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			182,998,189.87	182,998,189.87		182,998,189.87		
2) Ending Balance, June 30 (E + F1e)			107,568,130.87	107,568,130.87		107,568,130.87		
Components of Ending Fund Balance								
a) Nonspendable								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	107,568,130.87	107,568,130.87		107,568,130.87		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
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	1,360,000.00	1,360,000.00	1,483,559.11	1,360,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	7,250.00	7,250.00	0.00	7,250.00	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 Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,367,250.00	1,367,250.00	1,483,559.11	1,367,250.00	0.00	0.0%
TOTAL, REVENUES			1,367,250.00	1,367,250.00	1,483,559.11	1,367,250.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	687,271.00	687,271.00	186,166.51	680,297.00	6,974.00	1.0%
Clerical, Technical and Office Salaries		2400	192,996.00	192,996.00	64,348.52	192,258.00	738.00	0.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			880,267.00	880,267.00	250,515.03	872,555.00	7,712.00	0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	234,856.00	234,856.00	65,797.27	234,252.00	604.00	0.3%
OASDI/Medicare/Alternative		3301-3302	67,478.00	67,478.00	17,806.98	67,423.00	55.00	0.1%
Health and Welfare Benefits		3401-3402	92,704.00	92,704.00	26,559.14	92,704.00	0.00	0.0%
Unemployment Insurance		3501-3502	440.00	440.00	116.34	318.00	122.00	27.7%
Workers' Compensation		3601-3602	20,857.00	20,857.00	5,519.13	15,962.00	4,895.00	23.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	12,852.00	12,852.00	4,492.46	12,824.00	28.00	0.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			429,187.00	429,187.00	120,291.32	423,483.00	5,704.00	1.3%
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	20,000.00	20,000.00	39,944.94	111,504.00	(91,504.00)	-457.5%
Noncapitalized Equipment		4400	0.00	0.00	3,109.80	3,110.00	(3,110.00)	New
TOTAL, BOOKS AND SUPPLIES			20,000.00	20,000.00	43,054.74	114,614.00	(94,614.00)	-473.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	19.00	19.00	0.00	19.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	410.00	410.00	0.00	410.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,631.00	1,631.00	24,106.25	51,028.00	(49,397.00)	-3,028.6%
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	768,861.00	768,861.00	97,079.00	(66,467,869.00)	67,236,730.00	8,745.0%
Communications		5900	1,915.00	1,915.00	618.16	1,895.00	20.00	1.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			772,836.00	772,836.00	121,803.41	(66,414,517.00)	67,187,353.00	8,693.6%
CAPITAL OUTLAY								
Land		6100	1,723,015.00	1,723,015.00	154,836.64	855,556.00	867,459.00	50.3%
Land Improvements		6170	8,537,895.00	8,537,895.00	22,716.85	3,411,095.00	5,126,800.00	60.0%
Buildings and Improvements of Buildings		6200	63,008,746.00	63,008,746.00	35,839,249.23	136,103,852.00	(73,095,106.00)	-116.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and 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	1,422,028.00	1,422,028.00	197,819.90	1,430,671.00	(8,643.00)	-0.6%
Equipment Replacement		6500	3,335.00	3,335.00	0.00	0.00	3,335.00	100.0%
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			74,695,019.00	74,695,019.00	36,214,622.62	141,801,174.00	(67,106,155.00)	-89.8%
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			76,797,309.00	76,797,309.00	36,750,287.12	76,797,309.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	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%

Description	Resource Codes	Object Codes	Original Budget (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 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	107,568,130.87
Total, Restricted Balance		107,568,130.87

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,100,000.00	1,100,000.00	53,070.25	1,100,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,100,000.00	1,100,000.00	53,070.25	1,100,000.00		
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	83,020.00	83,020.00	6,884.60	83,020.00	0.00	0.0%
6) Capital Outlay		6000-6999	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			113,020.00	113,020.00	6,884.60	113,020.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			986,980.00	986,980.00	46,185.65	986,980.00		
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)			986,980.00	986,980.00	46,185.65	986,980.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,087,335.85	5,087,335.85		5,087,335.85	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)			5,087,335.85	5,087,335.85		5,087,335.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,087,335.85	5,087,335.85		5,087,335.85		
2) Ending Balance, June 30 (E + F1e)			6,074,315.85	6,074,315.85		6,074,315.85		
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) Legally Restricted Balance		9740	5,786,466.12	5,786,466.12		5,786,466.12		
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	287,849.73	287,849.73		287,849.73		
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	100,000.00	100,000.00	53,070.25	100,000.00	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	1,000,000.00	1,000,000.00	0.00	1,000,000.00	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			1,100,000.00	1,100,000.00	53,070.25	1,100,000.00	0.00	0.0%
TOTAL, REVENUES			1,100,000.00	1,100,000.00	53,070.25	1,100,000.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,000.00	37,000.00	6,884.60	37,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	46,000.00	46,000.00	0.00	46,000.00	0.00	0.0%
Communications		5900	20.00	20.00	0.00	20.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			83,020.00	83,020.00	6,884.60	83,020.00	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	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,000.00	30,000.00	0.00	30,000.00	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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service - 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			113,020.00	113,020.00	6,884.60	113,020.00		
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	5,786,466.12
Total, Restricted Balance		5,786,466.12

Description	Resource Codes	Object Codes	Original Budget (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	400.00	400.00	214.91	400.00	0.00	0.0%
5) TOTAL, REVENUES			400.00	400.00	214.91	400.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			400.00	400.00	214.91	400.00		
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)			400.00	400.00	214.91	400.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	25,636.62	25,636.62		25,636.62	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)			25,636.62	25,636.62		25,636.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			25,636.62	25,636.62		25,636.62		
2) Ending Balance, June 30 (E + F1e)			26,036.62	26,036.62		26,036.62		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	26,036.62	26,036.62		26,036.62		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	400.00	400.00	214.91	400.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			400.00	400.00	214.91	400.00	0.00	0.0%
TOTAL, REVENUES			400.00	400.00	214.91	400.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund		8913	0.00	0.00	0.00	0.00	0.00	0.0%
From: All Other Funds								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	208,743.00	208,743.00	142,539.49	208,743.00	0.00	0.0%
5) TOTAL, REVENUES			208,743.00	208,743.00	142,539.49	208,743.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	61,431.40	200,613.00	(200,613.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	61,431.40	200,613.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			208,743.00	208,743.00	81,108.09	8,130.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	101,944.00	101,944.00	0.00	2,177,913.00	2,075,969.00	2,036.4%
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			101,944.00	101,944.00	0.00	2,177,913.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			310,687.00	310,687.00	81,108.09	2,186,043.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,543,834.03	16,543,834.03		16,543,834.03	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,543,834.03	16,543,834.03		16,543,834.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,543,834.03	16,543,834.03		16,543,834.03		
2) Ending Balance, June 30 (E + F1e)			16,854,521.03	16,854,521.03		18,729,877.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	15,860,222.49	15,860,222.49		15,659,609.49		
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	994,298.54	994,298.54		3,070,267.54		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	44,743.00	44,743.00	3,949.54	44,743.00	0.00	0.0%
Interest		8660	164,000.00	164,000.00	138,589.95	164,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			208,743.00	208,743.00	142,539.49	208,743.00	0.00	0.0%
TOTAL, REVENUES			208,743.00	208,743.00	142,539.49	208,743.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	12,000.00	(12,000.00)	New
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	6,200.00	62,000.00	(62,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	55,231.40	126,613.00	(126,613.00)	New
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	61,431.40	200,613.00	(200,613.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	61,431.40	200,613.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From: General Fund/CSSF		8912	101,944.00	101,944.00	0.00	2,177,913.00	2,075,969.00	2,036.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			101,944.00	101,944.00	0.00	2,177,913.00	2,075,969.00	2,036.4%
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)			101,944.00	101,944.00	0.00	2,177,913.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	15,659,609.49
Total, Restricted Balance		15,659,609.49

Description	Resource Codes	Object Codes	Original Budget (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	6,226,261.63	6,226,261.63	298,373.09	5,946,450.63	(279,811.00)	-4.5%
5) TOTAL, REVENUES			6,226,261.63	6,226,261.63	298,373.09	5,946,450.63		
B. EXPENSES								
1) Certificated Salaries		1000-1999	304,628.02	304,628.02	105,055.78	311,139.02	(6,511.00)	-2.1%
2) Classified Salaries		2000-2999	3,298,373.10	3,298,373.10	818,108.98	3,036,470.10	261,903.00	7.9%
3) Employee Benefits		3000-3999	1,908,825.46	1,908,825.46	454,504.46	1,738,155.46	170,670.00	8.9%
4) Books and Supplies		4000-4999	85,876.42	85,876.42	20,346.40	196,241.42	(110,365.00)	-128.5%
5) Services and Other Operating Expenses		5000-5999	1,327,025.53	1,327,025.53	67,506.94	1,291,095.00	35,930.53	2.7%
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			6,924,728.53	6,924,728.53	1,465,522.56	6,573,101.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(698,466.90)	(698,466.90)	(1,167,149.47)	(626,650.37)		
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)			(698,466.90)	(698,466.90)	(1,167,149.47)	(626,650.37)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	(3,064,859.39)	(3,064,859.39)		(3,064,859.39)	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			(3,064,859.39)	(3,064,859.39)		(3,064,859.39)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			(3,064,859.39)	(3,064,859.39)		(3,064,859.39)		
2) Ending Net Position, June 30 (E + F1e)			(3,763,326.29)	(3,763,326.29)		(3,691,509.76)		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	(16,125.50)	(16,125.50)		61,991.03		
c) Unrestricted Net Position		9790	(3,747,200.79)	(3,747,200.79)		(3,753,500.79)		
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	89,274.00	89,274.00	2,720.29	89,274.00	0.00	0.0%
Interest		8660	48,000.00	48,000.00	51,723.79	48,000.00	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								
All Other Fees and Contracts		8689	5,475,325.00	5,475,325.00	55,820.77	5,243,114.00	(232,211.00)	-4.2%
Other Local Revenue								
All Other Local Revenue		8699	613,662.63	613,662.63	188,108.24	566,062.63	(47,600.00)	-7.8%
TOTAL, OTHER LOCAL REVENUE			6,226,261.63	6,226,261.63	298,373.09	5,946,450.63	(279,811.00)	-4.5%
TOTAL, REVENUES			6,226,261.63	6,226,261.63	298,373.09	5,946,450.63		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	100.86	101.00	(101.00)	New
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	304,628.02	304,628.02	104,954.92	311,038.02	(6,410.00)	-2.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			304,628.02	304,628.02	105,055.78	311,139.02	(6,511.00)	-2.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	969,745.47	969,745.47	266,757.73	893,632.47	76,113.00	7.8%
Classified Support Salaries		2200	26,898.00	26,898.00	5,610.92	23,543.00	3,355.00	12.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	187,981.89	187,981.89	62,381.28	206,660.89	(18,679.00)	-9.9%
Other Classified Salaries		2900	2,113,747.74	2,113,747.74	483,359.05	1,912,633.74	201,114.00	9.5%
TOTAL, CLASSIFIED SALARIES			3,298,373.10	3,298,373.10	818,108.98	3,036,470.10	261,903.00	7.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	58,183.72	58,183.72	20,046.36	59,408.72	(1,225.00)	-2.1%
PERS		3201-3202	869,710.08	869,710.08	209,495.95	802,016.08	67,694.00	7.8%
OASDI/Medicare/Alternative		3301-3302	260,014.82	260,014.82	63,970.69	245,818.82	14,196.00	5.5%
Health and Welfare Benefits		3401-3402	519,301.38	519,301.38	106,218.41	427,845.38	91,456.00	17.6%

Description	Resource Codes	Object Codes	Original Budget (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	1,823.87	1,823.87	457.31	1,732.87	91.00	5.0%
Workers' Compensation		3601-3602	86,238.59	86,238.59	21,631.30	81,862.59	4,376.00	5.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	71,082.00	71,082.00	21,959.02	74,039.00	(2,957.00)	-4.2%
Other Employee Benefits		3901-3902	42,471.00	42,471.00	10,725.42	45,432.00	(2,961.00)	-7.0%
TOTAL, EMPLOYEE BENEFITS			1,908,825.46	1,908,825.46	454,504.46	1,738,155.46	170,670.00	8.9%
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	400.00	400.00	0.00	0.00	400.00	100.0%
Materials and Supplies		4300	85,476.42	85,476.42	18,929.78	191,894.42	(106,418.00)	-124.5%
Noncapitalized Equipment		4400	0.00	0.00	1,416.62	4,347.00	(4,347.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			85,876.42	85,876.42	20,346.40	196,241.42	(110,365.00)	-128.5%
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	5,889.00	5,889.00	512.00	6,177.00	(288.00)	-4.9%
Dues and Memberships		5300	2,755.00	2,755.00	0.00	2,803.00	(48.00)	-1.7%
Insurance		5400-5450	0.00	0.00	3,848.59	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	23,175.00	23,175.00	8,055.17	25,669.00	(2,494.00)	-10.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,100.00	8,100.00	0.00	10,100.00	(2,000.00)	-24.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,432.00	2,432.00	283.18	2,432.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,283,622.53	1,283,622.53	54,488.00	1,241,704.00	41,918.53	3.3%
Communications		5900	1,052.00	1,052.00	320.00	2,210.00	(1,158.00)	-110.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,327,025.53	1,327,025.53	67,506.94	1,291,095.00	35,930.53	2.7%
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			6,924,728.53	6,924,728.53	1,465,522.56	6,573,101.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS OUT								
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
9010	Other Restricted Local	61,991.03
Total, Restricted Net Position		61,991.03

Description	Resource Codes	Object Codes	Original Budget (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	2,945,922.00	2,945,922.00	856,581.73	2,945,922.00	0.00	0.0%
5) TOTAL, REVENUES			2,945,922.00	2,945,922.00	856,581.73	2,945,922.00		
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	2,003,019.00	2,003,019.00	707,560.21	2,003,019.00	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			2,003,019.00	2,003,019.00	707,560.21	2,003,019.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			942,903.00	942,903.00	149,021.52	942,903.00		
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)			942,903.00	942,903.00	149,021.52	942,903.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	26,526,823.34	26,526,823.34		26,526,823.34	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)			26,526,823.34	26,526,823.34		26,526,823.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			26,526,823.34	26,526,823.34		26,526,823.34		
2) Ending Net Position, June 30 (E + F1e)			27,469,726.34	27,469,726.34		27,469,726.34		
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	27,469,726.34	27,469,726.34		27,469,726.34		
OTHER LOCAL REVENUE								
Interest		8660	252,000.00	252,000.00	220,794.74	252,000.00	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	2,478,922.00	2,478,922.00	528,220.01	2,478,922.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	215,000.00	215,000.00	107,566.98	215,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,945,922.00	2,945,922.00	856,581.73	2,945,922.00	0.00	0.0%
TOTAL, REVENUES			2,945,922.00	2,945,922.00	856,581.73	2,945,922.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,003,019.00	2,003,019.00	707,560.21	2,003,019.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,003,019.00	2,003,019.00	707,560.21	2,003,019.00	0.00	0.0%
TOTAL, EXPENSES			2,003,019.00	2,003,019.00	707,560.21	2,003,019.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	1,172.89	2,500.00	0.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	1,172.89	2,500.00		
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	300.00	300.00	0.00	132,606.28	(132,306.28)	-44,102.1%
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			300.00	300.00	0.00	132,606.28		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			2,200.00	2,200.00	1,172.89	(130,106.28)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,200.00	2,200.00	1,172.89	(130,106.28)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	139,714.59	139,714.59		139,714.59	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)			139,714.59	139,714.59		139,714.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			139,714.59	139,714.59		139,714.59		
2) Ending Net Position, June 30 (E + F1e)			141,914.59	141,914.59		9,608.31		
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	141,914.59	141,914.59		9,608.31		
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	2,200.00	2,200.00	1,172.89	2,200.00	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%
Other Local Revenue								
All Other Local Revenue		8699	300.00	300.00	0.00	300.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,500.00	2,500.00	1,172.89	2,500.00	0.00	0.0%
TOTAL, REVENUES			2,500.00	2,500.00	1,172.89	2,500.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	300.00	300.00	0.00	132,606.28	(132,306.28)	-44,102.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			300.00	300.00	0.00	132,606.28	(132,306.28)	-44,102.1%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			300.00	300.00	0.00	132,606.28		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Description	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)	10,146.19	10,146.19	9,305.35	10,144.94	(1.25)	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	0.00	0.00	0.00	0.00	0.0%
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)	35.19	35.19	24.24	27.98	(7.21)	-20.0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	10,181.38	10,181.38	9,329.59	10,172.92	(8.46)	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	2.56	2.56	3.73	0.00	(2.56)	-100.0%
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	2.56	2.56	3.73	0.00	(2.56)	-100.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	10,183.94	10,183.94	9,333.32	10,172.92	(11.02)	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	November									
A. BEGINNING CASH			77,834,588.28	70,078,223.86	57,600,879.11	43,621,937.45	31,395,170.37	16,950,286.27	67,666,691.41	66,097,369.70
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		935,432.00	391,068.00	1,242,672.00	159,559.00	0.00	1,795,745.16	897,872.58	897,872.58
Property Taxes	8020-8079		0.00	25,620.89	0.00	4,374,470.07	0.00	55,069,303.55	10,227,447.83	743,437.27
Miscellaneous Funds	8080-8099		0.00	1,512,205.13	111,569.45	(1,512,205.13)	0.00	3,947,196.28	733,071.63	53,287.27
Federal Revenue	8100-8299		1,996,019.17	0.00	9,898.33	673,255.15	(247,270.78)	52,795.66	1,795,052.37	52,795.66
Other State Revenue	8300-8599		439,460.00	1,478,388.33	1,591,725.18	(1,553,049.12)	1,646,315.10	2,025,032.05	68,826.89	0.00
Other Local Revenue	8600-8799		882,888.27	5,143.98	263,477.19	133,292.91	98,500.41	7,140,089.25	2,148,525.52	617,759.17
Interfund Transfers In	8910-8929						10,000.00			
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			4,253,799.44	3,412,426.33	3,219,342.15	2,275,322.88	1,507,544.73	70,030,161.95	15,870,796.82	2,365,151.95
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		927,847.03	7,871,016.45	7,560,583.20	9,812,327.37	7,135,711.48	7,580,601.67	7,534,074.25	7,590,291.10
Classified Salaries	2000-2999		1,151,176.71	2,060,880.48	2,088,365.92	4,151,920.77	2,054,188.78	2,418,556.06	2,388,992.93	2,411,075.54
Employee Benefits	3000-3999		861,972.22	3,608,330.04	3,579,807.31	3,916,660.94	3,453,121.54	3,492,781.13	3,489,377.26	3,510,437.92
Books and Supplies	4000-4999		151,065.12	462,676.37	830,399.46	868,563.19	215,689.20	1,081,752.68	361,027.54	376,869.92
Services	5000-5999		3,306,797.82	1,427,202.48	2,133,440.05	2,706,702.61	2,504,757.96	4,431,211.34	3,498,484.45	3,255,679.06
Capital Outlay	6000-6599		73,773.29	21,631.40	129,132.06	112,971.88	30,519.95	175,273.97	168,162.10	
Other Outgo	7000-7499		15,189.44	104,851.49	8,269.60	(62,506.17)	0.00	133,579.96	0.00	
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			6,487,821.63	15,556,588.71	16,329,997.60	21,506,640.59	15,393,988.91	19,313,756.81	17,440,118.53	17,144,353.54
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(1,976,850.90)	(9.17)	(69.90)	0.00	(.07)	(10,000.00)			
Accounts Receivable	9200-9299	12,047,840.37	32,623.78	239,056.17	65,670.57	7,061,833.72	247,270.78			
Due From Other Funds	9310	378,672.09				378,672.09				
Stores	9320									
Prepaid Expenditures	9330	1,524,112.11	841,473.45	(57,882.00)	(152,807.84)	(23,486.20)	(8,445.12)			

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		11,973,773.67	874,088.06	181,104.27	(87,137.27)	7,417,019.54	228,825.66	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	7,949,621.18	4,714,542.25	524,431.01	781,148.94	44,864.21	787,265.58			
Due To Other Funds	9610	367,604.70				367,604.70				
Current Loans	9640		10,144.37	(10,144.37)						
Unearned Revenues	9650	1,671,743.67	1,671,743.67							
Deferred Inflows of Resources	9690									
SUBTOTAL		9,988,969.55	6,396,430.29	514,286.64	781,148.94	412,468.91	787,265.58	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		1,984,804.12	(5,522,342.23)	(333,182.37)	(868,286.21)	7,004,550.63	(558,439.92)	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(7,756,364.42)	(12,477,344.75)	(13,978,941.66)	(12,226,767.08)	(14,444,884.10)	50,716,405.14	(1,569,321.71)	(14,779,201.59)
F. ENDING CASH (A + E)			70,078,223.86	57,600,879.11	43,621,937.45	31,395,170.37	16,950,286.27	67,666,691.41	66,097,369.70	51,318,168.11
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		November							
A. BEGINNING CASH		51,318,168.11	43,123,491.35	65,992,973.96	46,315,211.91				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	897,872.58	897,872.58	897,872.58	962,522.94	0.00		9,976,362.00	9,976,362.00
Property Taxes	8020-8079	6,347,710.26	30,898,178.08	930,289.76	18,104,179.29			126,720,637.00	126,720,637.00
Miscellaneous Funds	8080-8099	454,984.11	2,214,685.24	66,680.27	1,501,466.60			9,082,940.85	9,082,940.86
Federal Revenue	8100-8299	612,429.63	496,279.18	52,795.66	5,065,081.53			10,559,131.56	10,559,131.56
Other State Revenue	8300-8599	1,437,973.61	1,524,745.67	0.00	12,219,417.26			20,878,834.97	20,878,834.97
Other Local Revenue	8600-8799	1,229,770.33	3,504,094.32	668,064.33	2,779,436.48	417,785.82		19,888,827.98	19,888,828.00
Interfund Transfers In	8910-8929				(10,000.00)			0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		10,980,740.52	39,535,855.07	2,615,702.60	40,622,104.10	417,785.82	0.00	197,106,734.36	197,106,734.39
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,703,414.16	7,579,652.28	7,455,695.75	5,228,425.30	323,340.61		84,302,980.65	84,302,980.65
Classified Salaries	2000-2999	2,470,243.46	2,440,933.93	2,442,864.16	2,547,759.78	180,900.00		28,807,858.52	28,807,858.51
Employee Benefits	3000-3999	3,550,077.91	3,509,997.19	3,485,686.49	13,376,545.55	73,281.00		49,908,076.50	49,908,076.51
Books and Supplies	4000-4999	278,262.23	393,557.40	752,646.20	3,933,720.32	215,700.00		9,921,929.63	9,921,929.63
Services	5000-5999	5,043,996.59	2,742,231.66	4,934,003.34	10,440,083.92	891,462.56		47,316,053.84	47,316,053.83
Capital Outlay	6000-6599	8,049.45			97,108.90			816,623.00	816,623.00
Other Outgo	7000-7499	121,373.48			33,408.28			354,166.08	354,166.08
Interfund Transfers Out	7600-7629			3,222,568.71	105,289.29			3,327,858.00	3,327,858.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		19,175,417.28	16,666,372.46	22,293,464.65	35,762,341.34	1,684,684.17	0.00	224,755,546.22	224,755,546.21
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							(10,079.14)	
Accounts Receivable	9200-9299					417,785.82		8,064,240.84	
Due From Other Funds	9310							378,672.09	
Stores	9320							0.00	
Prepaid Expenditures	9330							598,852.29	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	417,785.82	0.00	9,031,686.08	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599					1,684,684.17		8,536,936.16	
Due To Other Funds	9610							367,604.70	
Current Loans	9640							0.00	
Unearned Revenues	9650							1,671,743.67	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	1,684,684.17	0.00	10,576,284.53	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	(1,266,898.35)	0.00	(1,544,598.45)	
E. NET INCREASE/DECREASE (B - C + D)		(8,194,676.76)	22,869,482.61	(19,677,762.05)	4,859,762.76	(2,533,796.70)	0.00	(29,193,410.31)	
F. ENDING CASH (A + E)		43,123,491.35	65,992,973.96	46,315,211.91	51,174,974.67				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								48,641,177.97	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			51,174,974.67	47,227,442.70	33,866,549.66	22,130,484.74	10,925,465.53	4,847,475.72	52,236,962.73	51,847,572.44
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		486,708.00	486,708.00	876,074.40	876,074.40	876,074.40	876,074.40	876,074.40	876,074.40
Property Taxes	8020-8079		433,609.90	453,410.37	1,368,182.31	5,593,875.49	5,926,362.20	50,930,437.55	10,559,420.87	767,568.52
Miscellaneous Funds	8080-8099		30,403.73	31,792.09	95,933.80	392,229.69	415,542.90	3,571,125.23	740,402.32	53,820.14
Federal Revenue	8100-8299		227,397.48	19,403.44	6,555.29	170,750.23	108,659.24	19,403.44	659,716.79	19,403.44
Other State Revenue	8300-8599		20,047.28	20,047.28	20,047.28	123,524.90	587,328.21	1,944,379.49	66,085.66	0.00
Other Local Revenue	8600-8799		187,925.68	91,799.85	545,516.52	334,976.94	463,334.45	6,402,536.32	1,926,588.34	553,946.23
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,386,092.07	1,103,161.03	2,912,309.60	7,491,431.65	8,377,301.40	63,743,956.43	14,828,288.38	2,270,812.73
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		743,647.87	6,685,586.76	6,778,899.52	6,774,208.29	6,778,122.52	6,791,893.97	6,750,207.40	6,800,575.29
Classified Salaries	2000-2999		1,154,720.99	2,071,633.51	2,047,281.51	2,173,229.87	2,127,820.65	2,104,371.05	2,078,648.34	2,097,862.29
Employee Benefits	3000-3999		715,969.84	3,286,506.43	3,305,848.20	3,328,113.38	3,321,633.00	3,320,901.93	3,317,665.56	3,337,689.83
Books and Supplies	4000-4999		54,166.08	211,335.08	396,712.37	203,759.41	229,056.44	481,627.90	160,740.01	167,793.50
Services	5000-5999		1,998,080.09	1,507,178.75	2,209,098.74	2,973,880.07	1,989,868.64	3,648,081.71	2,880,195.99	2,680,301.68
Capital Outlay	6000-6599			12,488.54		25,697.63	8,789.96	50,663.89	30,221.37	
Other Outgo	7000-7499					(5,006.50)		(43,071.03)		
Interfund Transfers Out	7600-7629					3,222,568.71				

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			4,666,584.87	13,774,729.07	14,737,840.34	18,696,450.86	14,455,291.21	16,354,469.42	15,217,678.67	15,084,222.59
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	417,785.82	58,200.00	135,800.00	223,785.82					
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		417,785.82	58,200.00	135,800.00	223,785.82	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	1,684,684.17	725,239.17	825,125.00	134,320.00					
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		1,684,684.17	725,239.17	825,125.00	134,320.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(1,266,898.35)	(667,039.17)	(689,325.00)	89,465.82	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(3,947,531.97)	(13,360,893.04)	(11,736,064.92)	(11,205,019.21)	(6,077,989.81)	47,389,487.01	(389,390.29)	(12,813,409.86)
F. ENDING CASH (A + E)			47,227,442.70	33,866,549.66	22,130,484.74	10,925,465.53	4,847,475.72	52,236,962.73	51,847,572.44	39,034,162.58
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		39,034,162.58	32,966,619.21	58,084,194.36	44,094,766.61				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	876,074.40	876,074.40	876,074.40	876,074.40			9,734,160.00	9,734,160.00
Property Taxes	8020-8079	6,553,750.78	31,901,102.98	960,486.07	15,385,658.97			130,833,866.01	130,833,866.00
Miscellaneous Funds	8080-8099	459,533.94	2,236,832.03	67,347.08	349,651.83	729,155.22		9,173,770.00	9,173,770.00
Federal Revenue	8100-8299	225,079.85	182,392.29	19,403.44	2,222,522.11			3,880,687.04	3,880,687.00
Other State Revenue	8300-8599	1,380,702.29	1,464,018.42	4,982.85	14,413,992.16	2,121.19		20,047,277.01	20,047,277.00
Other Local Revenue	8600-8799	1,102,738.20	3,142,130.35	599,055.00	2,483,815.12			17,834,363.00	17,834,363.00
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		10,597,879.46	39,802,550.47	2,527,348.84	35,731,714.59	731,276.41	0.00	191,504,123.06	191,504,123.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,901,928.69	6,791,043.36	6,679,983.63	7,024,476.68	31,281.00		75,531,854.98	75,531,855.00
Classified Salaries	2000-2999	2,149,343.94	2,123,841.89	2,125,521.38	2,715,268.57	96,000.01		25,065,544.00	25,065,544.00
Employee Benefits	3000-3999	3,375,379.14	3,337,270.78	3,314,156.41	13,448,146.82	42,826.67		47,452,107.99	47,452,108.00
Books and Supplies	4000-4999	123,890.48	175,223.25	335,100.08	1,153,387.38	724,741.00		4,417,532.98	4,417,533.00
Services	5000-5999	4,152,569.19	2,257,596.04	4,062,015.09	7,173,719.91	1,421,284.09		38,953,869.99	38,953,870.00
Capital Outlay	6000-6599	1,446.61			17,452.00			146,760.00	146,760.00
Other Outgo	7000-7499	(39,135.22)			(26,983.26)			(114,196.01)	(114,196.00)
Interfund Transfers Out	7600-7629				105,289.29			3,327,858.00	3,327,858.00
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		16,665,422.83	14,684,975.32	16,516,776.59	31,610,757.39	2,316,132.77	0.00	194,781,331.93	194,781,332.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299					731,276.41		1,149,062.23	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	731,276.41	0.00	1,149,062.23	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599					2,316,132.77		4,000,816.94	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	2,316,132.77	0.00	4,000,816.94	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	(1,584,856.36)	0.00	(2,851,754.71)	
E. NET INCREASE/DECREASE (B - C + D)		(6,067,543.37)	25,117,575.15	(13,989,427.75)	4,120,957.20	(3,169,712.72)	0.00	(6,128,963.58)	(3,277,209.00)
F. ENDING CASH (A + E)		32,966,619.21	58,084,194.36	44,094,766.61	48,215,723.81				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								45,046,011.09	

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	224,755,546.21
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	14,881,587.60
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	816,623.00
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	3,327,858.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				4,144,481.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	275,170.00
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)				206,004,647.61
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)*				9,333.32
B. Expenditures per ADA (Line I.E divided by Line II.A)				22,071.96
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total			Per ADA

A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	177,658,713.09	18,861.06
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	177,658,713.09	18,861.06
B. Required effort (Line A.2 times 90%)	159,892,841.78	16,974.95
C. Current year expenditures (Line I.E and Line II.B)	206,004,647.61	22,071.96
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 7,143,409.00
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) 155,875,506.67

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) 4.58%

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) 9,159,906.57
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 3,671,414.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	25,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	898,252.25
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)	13,754,572.82
9. Carry-Forward Adjustment (Part IV, Line F)	2,775,743.38
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	16,530,316.20
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	137,525,676.02
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	24,258,380.35
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	23,209,445.25
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	292,701.82
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,820,638.00
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)	429,544.67
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)	157,735.00
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)	18,714,242.20
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)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	6,720,703.11
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	3,020,039.00
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)	216,149,105.42
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	6.36%
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)	7.65%

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)	13,754,572.82
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(927,896.03)
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 (4.65%) times Part III, Line B19); zero if negative	2,775,743.38
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.65%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.01%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	2,775,743.38
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)	2,775,743.38

Approved
indirect
cost rate: 4.65%

Highest
rate used
in any
program: 5.01%

Note: In one or
more resources,
the rate used is
greater than the
approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	5,933,799.53	275,921.68	4.65%
01	3010	1,433,695.23	66,667.00	4.65%
01	3213	4,743,786.12	237,774.68	5.01%
01	3225	229,336.00	10,664.00	4.65%
01	3307	16,946.68	788.02	4.65%
01	3312	655,587.48	30,484.81	4.65%
01	3318	12,021.46	559.00	4.65%
01	3327	118,825.00	5,525.00	4.65%
01	4035	208,633.00	9,701.00	4.65%
01	4127	107,985.49	5,021.33	4.65%
01	4203	399,162.24	7,983.24	2.00%
01	6010	397,906.56	18,502.66	4.65%
01	6266	1,722,679.86	80,105.00	4.65%
01	6331	99,017.86	4,604.00	4.65%
01	6547	1,155,220.98	53,718.00	4.65%
01	6695	57,558.00	2,676.00	4.65%
01	6762	1,914,026.00	89,002.00	4.65%
01	7435	1,312,406.00	60,966.00	4.65%
01	9010	22,636,537.14	1,098.78	0.00%
12	6053	721,847.71	33,565.92	4.65%
12	6105	5,587,619.00	259,961.00	4.65%
12	7810	255,383.00	11,875.00	4.65%
13	5310	3,020,039.00	140,432.00	4.65%

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	136,696,999.00	2.83%	140,568,026.00	2.68%	144,331,310.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	4,545,526.00	(2.08%)	4,451,176.00	(.58%)	4,425,206.00
4. Other Local Revenues	8600-8799	6,130,557.00	(14.17%)	5,261,910.00	1.77%	5,355,089.00
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	(35,038,692.81)	(1.33%)	(34,571,352.00)	1.27%	(35,008,832.00)
6. Total (Sum lines A1 thru A5c)		112,334,389.19	3.00%	115,709,760.00	2.93%	119,102,773.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				59,869,840.42		55,725,413.00
b. Step & Column Adjustment				2,426,228.00		835,881.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(6,570,655.42)		(1,383,793.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	59,869,840.42	(6.92%)	55,725,413.00	(.98%)	55,177,501.00
2. Classified Salaries						
a. Base Salaries				13,950,937.00		14,166,006.00
b. Step & Column Adjustment				215,069.00		209,588.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,950,937.00	1.54%	14,166,006.00	1.48%	14,375,594.00
3. Employee Benefits	3000-3999	27,806,628.59	(1.52%)	27,384,116.00	1.76%	27,867,206.00
4. Books and Supplies	4000-4999	4,400,186.46	(57.16%)	1,884,871.00	1.45%	1,912,184.00
5. Services and Other Operating Expenditures	5000-5999	14,432,333.76	(8.76%)	13,167,799.00	2.92%	13,552,289.00
6. Capital Outlay	6000-6999	146,760.00	0.00%	146,760.00	0.00%	146,760.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,407,596.12)	0.00%	(1,407,595.00)	0.00%	(1,407,596.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,280,323.00	0.00%	3,280,323.00	0.00%	3,280,323.00
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)		122,479,413.11	(6.64%)	114,347,693.00	.49%	114,904,261.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(10,145,023.92)		1,362,067.00		4,198,512.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		38,527,420.09		28,382,396.17		29,744,463.17
2. Ending Fund Balance (Sum lines C and D1)		28,382,396.17		29,744,463.17		33,942,975.17
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	45,000.00		45,000.00		45,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	6,742,666.00		5,843,440.00		5,889,145.00
2. Other Commitments	9760	0.00				
d. Assigned	9780	14,852,064.17		18,012,583.17		22,119,685.17
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	6,742,666.00		5,843,440.00		5,889,145.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		28,382,396.17		29,744,463.17		33,942,975.17
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	6,742,666.00		5,843,440.00		5,889,145.00
b. Reserve for Economic Uncertainties	9789	6,742,666.00		5,843,440.00		5,889,145.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		13,485,332.00		11,686,880.00		11,778,290.00
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.						
FY 24-25 includes reduction of 25 FTEs and FY24-25 & 25-26 include funding adjustments moving into restricted 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	9,082,940.86	1.00%	9,173,770.00	3.29%	9,475,587.00
2. Federal Revenues	8100-8299	10,559,131.56	(63.25%)	3,880,687.00	1.94%	3,955,934.00
3. Other State Revenues	8300-8599	16,333,308.97	(4.51%)	15,596,101.00	.28%	15,639,661.00
4. Other Local Revenues	8600-8799	13,758,271.00	(8.62%)	12,572,453.00	1.71%	12,787,400.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	35,038,692.81	(1.33%)	34,571,352.00	1.27%	35,008,832.00
6. Total (Sum lines A1 thru A5c)		84,772,345.20	(10.59%)	75,794,363.00	1.42%	76,867,414.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				24,433,140.23		19,806,442.00
b. Step & Column Adjustment				305,414.77		247,894.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,932,113.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,433,140.23	(18.94%)	19,806,442.00	1.25%	20,054,336.00
2. Classified Salaries						
a. Base Salaries				14,856,921.51		10,899,538.00
b. Step & Column Adjustment				185,711.49		136,308.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,143,095.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,856,921.51	(26.64%)	10,899,538.00	1.25%	11,035,846.00
3. Employee Benefits	3000-3999	22,101,447.92	(9.20%)	20,067,992.00	1.85%	20,438,438.00
4. Books and Supplies	4000-4999	5,521,743.17	(54.13%)	2,532,662.00	(.28%)	2,525,502.00
5. Services and Other Operating Expenditures	5000-5999	32,883,720.07	(21.58%)	25,786,071.00	.79%	25,989,668.00
6. Capital Outlay	6000-6999	669,863.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	800,000.00	2.00%	816,000.00	2.00%	832,320.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	961,762.20	(50.36%)	477,399.00	(.10%)	476,943.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	47,535.00	0.00%	47,535.00	0.00%	47,535.00
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)		102,276,133.10	(21.36%)	80,433,639.00	1.20%	81,400,588.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(17,503,787.90)		(4,639,276.00)		(4,533,174.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		41,291,972.31		23,788,184.41		19,148,908.41
2. Ending Fund Balance (Sum lines C and D1)		23,788,184.41		19,148,908.41		14,615,734.41
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	23,788,184.41		19,148,908.41		14,615,734.41
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		23,788,184.41		19,148,908.41		14,615,734.41
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.						
FY 24-25 assume one-time funded positions have ended, measure V stipends issued in FY23-24 was one-time.						

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	145,779,939.86	2.72%	149,741,796.00	2.71%	153,806,897.00
2. Federal Revenues	8100-8299	10,559,131.56	(63.25%)	3,880,687.00	1.94%	3,955,934.00
3. Other State Revenues	8300-8599	20,878,834.97	(3.98%)	20,047,277.00	.09%	20,064,867.00
4. Other Local Revenues	8600-8799	19,888,828.00	(10.33%)	17,834,363.00	1.73%	18,142,489.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		197,106,734.39	(2.84%)	191,504,123.00	2.33%	195,970,187.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				84,302,980.65		75,531,855.00
b. Step & Column Adjustment				2,731,642.77		1,083,775.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(11,502,768.42)		(1,383,793.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	84,302,980.65	(10.40%)	75,531,855.00	(.40%)	75,231,837.00
2. Classified Salaries						
a. Base Salaries				28,807,858.51		25,065,544.00
b. Step & Column Adjustment				400,780.49		345,896.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,143,095.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,807,858.51	(12.99%)	25,065,544.00	1.38%	25,411,440.00
3. Employee Benefits	3000-3999	49,908,076.51	(4.92%)	47,452,108.00	1.80%	48,305,644.00
4. Books and Supplies	4000-4999	9,921,929.63	(55.48%)	4,417,533.00	.46%	4,437,686.00
5. Services and Other Operating Expenditures	5000-5999	47,316,053.83	(17.67%)	38,953,870.00	1.51%	39,541,957.00
6. Capital Outlay	6000-6999	816,623.00	(82.03%)	146,760.00	0.00%	146,760.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	800,000.00	2.00%	816,000.00	2.00%	832,320.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(445,833.92)	108.64%	(930,196.00)	.05%	(930,653.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,327,858.00	0.00%	3,327,858.00	0.00%	3,327,858.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		224,755,546.21	(13.34%)	194,781,332.00	.78%	196,304,849.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(27,648,811.82)		(3,277,209.00)		(334,662.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		79,819,392.40		52,170,580.58		48,893,371.58
2. Ending Fund Balance (Sum lines C and D1)		52,170,580.58		48,893,371.58		48,558,709.58
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	45,000.00		45,000.00		45,000.00
b. Restricted	9740	23,788,184.41		19,148,908.41		14,615,734.41
c. Committed						
1. Stabilization Arrangements	9750	6,742,666.00		5,843,440.00		5,889,145.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	14,852,064.17		18,012,583.17		22,119,685.17
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,742,666.00		5,843,440.00		5,889,145.00

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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		52,170,580.58		48,893,371.58		48,558,709.58
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	6,742,666.00		5,843,440.00		5,889,145.00
b. Reserve for Economic Uncertainties	9789	6,742,666.00		5,843,440.00		5,889,145.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		13,485,332.00		11,686,880.00		11,778,290.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.00%		6.00%		6.00%
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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
San Mateo County Office of Education						
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		0.00		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)						
		9,329.59		9,329.59		9,329.59
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		224,755,546.21		194,781,332.00		196,304,849.00
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)		224,755,546.21		194,781,332.00		196,304,849.00
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)		6,742,666.39		5,843,439.96		5,889,145.47
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		6,742,666.39		5,843,439.96		5,889,145.47
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	(4,332.00)	0.00	(445,833.92)				
Other Sources/Uses Detail					0.00	3,327,858.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	1,400.00	0.00	305,401.92	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	500.00	0.00	140,432.00	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					1,149,945.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First 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					2,177,913.00	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	2,432.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

First 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	4,332.00	(4,332.00)	445,833.92	(445,833.92)	3,327,858.00	3,327,858.00		

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 budget adoption.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist for the current year will be extracted; otherwise, enter data into the first column for all fiscal years. First 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	Budget Adoption		First Interim		Percent Change	Status
	Budget		Projected Year Totals			
	(Form 01CS, Item 1A)		(Form AI, Lines A4 and C4)			
Current Year (2023-24)						
	District Regular	10,181.38	10,172.92			
	Charter School	0.00	0.00			
	Total ADA	10,181.38	10,172.92	(.1%)	Met	
1st Subsequent Year (2024-25)						
	District Regular	10,181.38	10,172.92			
	Charter School					
	Total ADA	10,181.38	10,172.92	(.1%)	Met	
2nd Subsequent Year (2025-26)						
	District Regular	10,181.38	10,172.92			
	Charter School					
	Total ADA	10,181.38	10,172.92	(.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 budget adoption 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 budget adoption

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption 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.

		Enrollment		Percent Change	Status
Fiscal Year		Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2023-24)	District Regular	9,763.00	9,951.00		
	Charter School				
	Total Enrollment	9,763.00	9,951.00	1.9%	Met
1st Subsequent Year (2024-25)	District Regular	9,763.00	9,951.00		
	Charter School				
	Total Enrollment	9,763.00	9,951.00	1.9%	Met
2nd Subsequent Year (2025-26)	District Regular	9,763.00	9,951.00		
	Charter School				
	Total Enrollment	9,763.00	9,951.00	1.9%	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 budget adoption 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. Budget Adoption 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 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	11,154	10,969	
Charter School			
Total ADA/Enrollment	11,154	10,969	101.7%
Second Prior Year (2021-22)			
District Regular	9,632	10,357	
Charter School			
Total ADA/Enrollment	9,632	10,357	93.0%
First Prior Year (2022-23)			
District Regular	9,386	10,067	
Charter School			
Total ADA/Enrollment	9,386	10,067	93.2%
Historical Average Ratio:			96.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.5%

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	9,330	9,951		
Charter School	0			
Total ADA/Enrollment	9,330	9,951	93.8%	Met
1st Subsequent Year (2024-25)				
District Regular	9,330	9,951		
Charter School				
Total ADA/Enrollment	9,330	9,951	93.8%	Met
2nd Subsequent Year (2025-26)				
District Regular	9,330	9,951		
Charter School				
Total ADA/Enrollment	9,330	9,951	93.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First 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	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2023-24)	136,535,140.00	136,696,999.00	.1%	Met
1st Subsequent Year (2024-25)	140,481,720.00	140,568,026.00	.1%	Met
2nd Subsequent Year (2025-26)	144,224,838.00	144,331,310.00	.1%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
Third Prior Year (2020-21)	87,186,586.52	96,479,500.37	90.4%
Second Prior Year (2021-22)	87,883,721.85	100,030,284.03	87.9%
First Prior Year (2022-23)	95,366,454.59	113,709,469.96	83.9%
	Historical Average Ratio:		87.4%

District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	3%	3%	3%
	84.4% to 90.4%	84.4% to 90.4%	84.4% to 90.4%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	101,627,406.01	119,199,090.11	85.3%	Met
1st Subsequent Year (2024-25)	97,275,535.00	111,067,370.00	87.6%	Met
2nd Subsequent Year (2025-26)	97,420,301.00	111,623,938.00	87.3%	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 MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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 budget adoption. 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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First 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	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2023-24)	5,638,785.00	10,559,131.56	87.3%	Yes
1st Subsequent Year (2024-25)	4,150,439.00	3,880,687.00	-6.5%	Yes
2nd Subsequent Year (2025-26)	4,237,512.00	3,955,934.00	-6.6%	Yes

Explanation:
(required if Yes)

includes one-time funding for ESSER, AB86 ELOG, and CCEIS set aside funds

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

Current Year (2023-24)	20,008,625.00	20,878,834.97	4.3%	No
1st Subsequent Year (2024-25)	20,155,868.00	20,047,277.00	-.5%	No
2nd Subsequent Year (2025-26)	20,181,340.00	20,064,867.00	-.6%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	16,999,040.00	19,888,828.00	17.0%	Yes
1st Subsequent Year (2024-25)	17,284,248.00	17,834,363.00	3.2%	No
2nd Subsequent Year (2025-26)	17,607,432.00	18,142,489.00	3.0%	No

Explanation:
(required if Yes)

local revenue is budgeted as grant or donation is received

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

Current Year (2023-24)	6,132,203.82	9,921,929.63	61.8%	Yes
1st Subsequent Year (2024-25)	3,722,424.00	4,417,533.00	18.7%	Yes
2nd Subsequent Year (2025-26)	3,753,487.00	4,437,686.00	18.2%	Yes

Explanation:
(required if Yes)

includes adjustments with assumptions sites will spend with current allocation and carry over has been posted under assumption it will be spent in current year.

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

Current Year (2023-24)	39,431,984.87	47,316,053.83	20.0%	Yes
1st Subsequent Year (2024-25)	35,184,109.00	38,953,870.00	10.7%	Yes
2nd Subsequent Year (2025-26)	33,479,225.00	39,541,957.00	18.1%	Yes

Explanation:
(required if Yes)

includes adjustment with assumptions sites will spend with current allocation and carry over has been posted under assumption it will be spent in current year.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	42,646,450.00	51,326,794.53	20.4%	Not Met
1st Subsequent Year (2024-25)	41,590,555.00	41,762,327.00	.4%	Met
2nd Subsequent Year (2025-26)	42,026,284.00	42,163,290.00	.3%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	45,564,188.69	57,237,983.46	25.6%	Not Met
1st Subsequent Year (2024-25)	38,906,533.00	43,371,403.00	11.5%	Not Met
2nd Subsequent Year (2025-26)	37,232,712.00	43,979,643.00	18.1%	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 budget adoption 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)

includes one-time funding for ESSER, AB86 ELOG, and CCEIS set aside funds

Explanation:

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

Explanation:

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

local revenue is budgeted as grant or donation is received

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption 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)

includes adjustments with assumptions sites will spend with current allocation and carry over has been posted under assumption it will be spent in current year.

Explanation:

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

includes adjustment with assumptions sites will spend with current allocation and carry over has been posted under assumption it will be spent in current year.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption 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 Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	6,120,794.66	6,130,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		6,130,000.00	

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)	6.0%	6.0%	6.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.0%	2.0%	2.0%

8B. Calculating the District's Deficit Spending Percentages

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

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)	(10,145,023.92)	122,479,413.11	8.3%	Not Met
1st Subsequent Year (2024-25)	1,362,067.00	114,347,693.00	N/A	Met
2nd Subsequent Year (2025-26)	4,198,512.00	114,904,261.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

spending down carry over and includes contribution adjustments for SPED.

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)	52,170,580.58	Met
1st Subsequent Year (2024-25)	48,893,371.58	Met
2nd Subsequent Year (2025-26)	48,558,709.58	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)	51,174,974.67	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.)	9,329.59	9,329.59	9,329.59
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?

No

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

a. Enter the name(s) of the SELPA(s): San Mateo County Office of Education

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	0.00	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)	224,755,546.21	194,781,332.00	196,304,849.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	224,755,546.21	194,781,332.00	196,304,849.00

- 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%
6,742,666.39	5,843,439.96	5,889,145.47
0.00	0.00	0.00
6,742,666.39	5,843,439.96	5,889,145.47

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2023-24)	(2024-25)	(2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	6,742,666.00	5,843,440.00	5,889,145.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	6,742,666.00	5,843,440.00	5,889,145.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	13,485,332.00	11,686,880.00	11,778,290.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.00%	6.00%	6.00%
District's Reserve Standard (Section 10B, Line 7):	6,742,666.39	5,843,439.96	5,889,145.47
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 budget adoption 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 budget adoption 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 budget adoption.

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 budget adoption.

Identify capital project cost overruns that have occurred since budget adoption 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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the First Interim's Current Year data will be extracted. Enter First Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the First Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the First 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	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(33,094,396.43)	(35,038,692.81)	5.9%	1,944,296.38	Not Met
1st Subsequent Year (2024-25)	(33,090,128.00)	(34,571,352.00)	4.5%	1,481,224.00	Met
2nd Subsequent Year (2025-26)	(33,653,810.00)	(35,008,832.00)	4.0%	1,355,022.00	Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	1,174,615.00	3,327,858.00	183.3%	2,153,243.00	Not Met
1st Subsequent Year (2024-25)	101,944.00	3,327,858.00	3,164.4%	3,225,914.00	Not Met
2nd Subsequent Year (2025-26)	101,944.00	3,327,858.00	3,164.4%	3,225,914.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:

(required if NOT met)

includes adjustments for contribution to SPED programs based on student needs.

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

Explanation:

(required if NOT met)

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

Explanation:
(required if NOT met)

District will continue fund 14 deferred maintenance transfers for year 2-3. District will also transfer CDE transportation reimbursement to fund 40 to cover school bus parking lot project for year 1-3.

1d. NO - There have been no capital project cost overruns occurring since budget adoption 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:	36,182,481	34,528,916	19,237,035	19,468,658
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 budget adoption, 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. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First 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 budget adoption in OPEB liabilities?

No

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

No

2 OPEB Liabilities

a. Total OPEB liability

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

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

Budget Adoption

(Form 01CS, Item S7A)

First Interim

73,085,658.00	73,085,658.00
0.00	0.00
73,085,658.00	73,085,658.00

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

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

Actuarial	Actuarial
Jun 30, 2022	Jun 30, 2023

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)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

0.00	0.00
0.00	0.00
0.00	0.00

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)

2,483,035.52	2,648,073.50
2,483,035.00	2,648,073.50
2,483,035.00	2,648,073.50

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)

2,003,019.00	2,003,019.00
2,003,019.00	2,003,019.00
2,003,019.00	2,003,019.00

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

732	732
732	732
732	732

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

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

No

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

n/a

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

n/a

- 2 Self-Insurance Liabilities

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

Budget Adoption
(Form 01CS, Item S7B) First Interim

- 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)

Budget Adoption
(Form 01CS, Item S7B) First Interim

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

- 4 Comments:

--

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, 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 budget adoption?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	628.3	657.0	642.0	642.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?

--

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	340.0	385.0	385.0	385.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

No

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

--	--	--

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

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption 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)
1.	Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2.	Cost of step & column adjustments			
3.	Percent change in step & column over prior year			

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

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

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	66.0	72.0	62.0	62.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Yes

Yes

Yes

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Yes

Yes

Yes

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Yes

Yes

Yes

2. Total cost of other benefits

--	--	--

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

--	--	--

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

California Dept of Education
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ADDITIONAL FISCAL INDICATORS

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

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

A2. Is the system of personnel position control independent from the payroll system?

No

A3. Is enrollment decreasing in both the prior and current fiscal years?

Yes

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

First Interim
Projected Totals 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

San Mateo-Foster City Elementary

San Mateo County

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

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

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

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

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
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.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
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.	<u>Passed</u>
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).	<u>Passed</u>

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) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3307-0-0000-0000-9791	3307	9791	\$17,734.70
01-3312-0-0000-0000-9791	3312	9791	\$370,185.37
01-3318-0-0000-0000-9791	3318	9791	\$7,491.43

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. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CSI and Form MYPI, which can negatively affect the criteria and standards.

Exception

FUND	RESOURCE	NEG. EFB
63	0000	(\$3,753,500.79)
Explanation: audit adjustment to record PY pension & OPEB, GASB 75, GASB 68 adjustments.		
Total of negative resource balances for Fund 63		(\$3,753,500.79)

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).				<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>
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	6762	8590		(\$3,275.22)
Explanation: award adjustments for funds collected by CDE due to award reduction.				
01	7435	8590		(\$1,254.90)
Explanation: award adjustments for funds collected by CDE due to award reduction.				
21	9010	5800		(\$66,467,869.00)
Explanation: balances will clear at year end closing.				
63	0000	9790		(\$3,753,500.79)
Explanation: audit adjustment to record PY pension & OPEB, GASB 75, GASB 68 adjustments.				
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:				<u>Exception</u>
FUND	RESOURCE	Right Pass-through Revenues	Right Transfers of Pass-through Revenues	Right Difference
01	6536	\$111,937.58	\$0.00	\$111,937.58
Explanation: one-time funds followed SELPA guidance for internal contributions for SPED programs.				
01	6537	\$503,719.29	\$0.00	\$503,719.29
Explanation: one-time funds followed SELPA guidance for internal contributions for SPED programs.				
REV-POSITIVE - (Warning) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund:				<u>Exception</u>
FUND	RESOURCE	VALUE		
01	6762			(\$3,275.22)
Explanation: award adjustments for funds collected by CDE due to award reduction.				
01	7435			(\$1,254.90)
Explanation: award adjustments for funds collected by CDE due to award reduction.				
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. **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.) **Passed**

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**

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided. **Passed**

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.) **Passed**

MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for the fund(s) listed below 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.)

Exception

FUND	Ending Balance
63	(\$3,711,509.76)

Explanation: audit adjustment to record PY pension & OPEB, GASB 75, GASB 68 adjustments.

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

Passed