

**Burbank Unified School District  
Administrative Services**

**REPORT TO THE BOARD**

TO: Members of the Board of Education

FROM: Andrew Cantwell, Assistant Superintendent, Administrative Services

PREPARED BY: Andrew Cantwell, Assistant Superintendent, Administrative Services

SUBMITTED BY: Terri Ramirez-Adams, Senior Administrative Assistant

DATE: December 14, 2023

SUBJECT: Approval of First Interim Report for 2023-24 Fiscal Year

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**Background:**

A First Interim report must be prepared each year using the period July 1 through October 31 as predictors for the rest of the fiscal year, and, in addition, projecting the next two fiscal years' balances in terms of cash, budget and fund balance. Based upon this analysis the Board must take action to certify to the Los Angeles County Office of Education (LACOE) whether or not it can make a positive, qualified or negative certification of its ability to meet all of its financial obligations.

**Discussion/Issues:**

All amendments to the budget posted through the end of October are reflected in this report. In addition, the projected figures include items which LACOE instructs Districts to include or address. These are detailed in the assumptions included in this report. Significant to note:  
Negotiations?

Lastly, the First Interim budget includes the following cost of living adjustment (COLA) for the 2023-24 fiscal year at 8.22%, COLA in the 2024-25 fiscal year of 1% and a 3.29% COLA in the 2025-26 fiscal year.

**Fiscal Impact:**

None.

**Recommendation:**

Andrew Cantwell, Assistant Superintendent, Administrative Services, recommends that the Board of Education approve a positive certification of the First Interim Report for the 2023-24 fiscal year, as presented.



**BURBANK UNIFIED SCHOOL DISTRICT**

*Equity and Excellence*

## **Office of Administrative Services 2023-24 First Interim Budget**

## Revenue Assumptions

The enacted 2023-24 state budget included significant changes to how average daily attendance (ADA) is applied for funding purposes. School districts are allowed to replace their 2023-24 ADA with the product of the 2022-23 attendance yield multiplied by the 2023-24 enrollment. In order to be eligible for this yield, districts were required to certify that it offered independent study programs to all pupils for the 2022-23 school year. Burbank USD qualified for this certification and will receive this one-time yield. Additionally, school districts will be funded on the greater of current year, prior year, or the average of the most recent three-year prior years' ADA. Burbank USD is experiencing declining enrollment due to the effects of COVID-19 and is utilizing the average of the most recent three-year prior years for its ADA projection.

### Projected ADA – based on 93% of Enrollment

2023-24	2024-25	2025-26
13,362.92	13,272.66	13,139.93

### Combined Unrestricted and Restricted Overview:

	Adopted Budget 2023-24	First Interim 2023-24	Projected Budget 2024-25	Projected Budget 2025-26
<b>LCFF Source Revenues</b>	168,962,068	169,861,969	166,645,552	169,798,837
<b>Federal Revenues</b>	6,444,680	6,819,682	5,874,505	5,874,505
<b>Other State Revenues</b>	29,106,886	35,895,617	25,579,323	25,942,130
<b>Other Local Revenues</b>	2,968,546	5,181,554	2,419,710	2,419,710
<b>Total</b>	<b>207,482,180</b>	<b>217,758,822</b>	<b>200,519,090</b>	<b>204,035,182</b>

### Combined Unrestricted and Restricted Changes from Adopted Budget to First Interim

Revenue	Adopted Budget	First Interim	Changes
<b>LCFF Source Revenues</b>	168,962,068	169,861,969	899,901
<b>Federal Revenues</b>	6,444,680	6,819,682	375,002
<b>Other State Revenues</b>	29,106,886	35,895,617	6,788,731
<b>Other Local Revenues</b>	2,968,546	5,181,554	2,213,008
<b>Total</b>	<b>207,482,180</b>	<b>217,758,822</b>	<b>10,276,642</b>

### Details of changes from Adopted to First Interim Revenues:

- **LCFF Revenues**
  - Reduction of 2024-25 COLA from 3.94% to 1%
  - Additional benefit from an ongoing provision allowing the average of three prior years' average daily attendance (ADA) in calculating LCFF apportionments
  - Additional funding for Transitional Kindergarten
- **Federal and State Revenues**
  - Carry-over from prior fiscal year
  - One-Time funding allocated after Adopted Budget
- **Local Revenue**
  - Increase in Gifts

### The details of revenue projections are as follows:

- Local Control Funding Formula Revenue (LCFF) is comprised of State Aid, Property Taxes and EPA. Below is the chart that details how our LCFF funding is allocated by grade span per ADA – average daily attendance:

<b>Grade</b>	<b>2023-24 Base Grant /ADA COLA – 8.22%</b>	<b>2024-25 Base Grant /ADA COLA – 1.00%</b>	<b>2025-26 Base Grant Rate/ ADA COLA – 3.29%</b>
K-3	\$10,950	\$11,060	\$11,424
4-6	\$10,069	\$10,170	\$10,505
7-8	\$10,367	\$10,471	\$10,815
9-12	\$12,327	\$12,450	\$12,860

#### Transitional Kindergarten Add- On

- Districts also receive as part of the LCFF calculation additional funding per transitional kindergarten student ADA. Burbank projected flat enrollment for First Interim and will re-evaluate at Second Interim:

<b>Transitional Kindergarten (TK)</b>	<b>2023-24 COLA – 8.22%</b>	<b>2024-25 COLA – 1.00%</b>	<b>2025-26 COLA – 3.29%</b>
ADA – 255.75	\$3,044	\$3,075	\$3,176

- Property Taxes and other local revenue
  - Projected property and other local revenue for 2023-24, 2024-25 & 2025-26
    - \$64,528,491
- Education Protection Account (EPA) is received quarterly in September, December, March, and June and is a component of the total LCFF entitlement. The District pays certificated salaries and related benefits, as the appropriate use of this funding, pursuant to Section 36 of Article XIII of the California Constitution.
  - EPA funding for 2023-24, 2024-25 & 2025-26
    - \$37,698,245
- Supplemental and Concentration Grant Funding is received for:
  - Students who are English Learners
  - Students who receive free or reduced priced meals
  - Foster Youth
- Supplemental grants equal 20% of the adjusted base grants multiplied by the LEA's unduplicated percentage of English learners, income-eligible for free or reduced-priced meals, and foster youth pupils. Concentration grants equal to 50% of the adjusted base grant multiplied by an LEA's percentage of unduplicated pupils above 55%. The details of how the funds are to be spent are outlined in the Local Control Accountability Plan – LCAP

<b>Projected 2023-24 36.32% Unduplicated</b>	<b>Projected 2024-25 36.71% Unduplicated</b>	<b>Projected 2025-26 36.65% Unduplicated</b>
\$12,188,186	\$12,078,902	\$12,287,288

- Lottery Projections are projected below with funding multiplied by amount per ADA, ADA, and an enrollment factor of 1.04446:

<b>Fiscal Year</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>
<b>ADA</b>	<b>13,362.92</b>	<b>13,272.66</b>	<b>13,139.93</b>
<b>Unrestricted @ \$177 per ADA</b>	\$2,470,395	\$2,453,708	\$2,429,171
<b>Restricted @ \$72 per ADA</b>	\$1,004,907	\$998,119	\$988,137

### Mandated Costs Block Grant Revenue

The District, authorized by the Board of Education, continues to participate in the Mandated Block Grant offered by the State, which will reimburse by ADA rather than actual forms for each mandate. The following is a chart of assumptions used per ADA for budget adoption budget, first interim, and projected budgets in the multi-year projection:

Fiscal Year	Total Projected Allocation
First Interim 2023-24	\$621,958
Projected 2024-25	\$698,753
Projected 2025-26	\$714,468

### COVID-19 Revenue

- Due to COVID-19, Districts across the state received one-time emergency funding from Federal and State sources to help mitigate learning loss and address health and safety concerns such as the procurement of personal protective equipment (PPE) supplies for sanitizing and cleaning facilities. Below is a chart of the funds Burbank USD has received and the date the funds need to be spent. Important to note is that Burbank does not receive all of the funding at once. The funds are allocated on schedules based on the restrictions and reporting requirements of each grant or program detailed in the table.
- The funds can also be used for current expenditures of staff who are being utilized not only for learning loss interventions but for those who are being used for a substantially different use due to the pandemic. Subsequently, using these restricted funds in lieu of unrestricted general funds provides relief of general fund expenditures, where personnel, materials, supplies, and services were charged. This relief is detailed on page 9.

Funding Sources	Resource Code	Allocation	Balance to Spend	Date to be Spent / Expended
<b>Learning Loss Mitigation Funds (LLM)</b>				
SB117 – COVID 19 LEA Response Fund	73880.0	254,618	-0-	Expended
LLM – Coronavirus Relief Fund (CRF)	32200.0	6,840,423	-0-	Expended
LLM – Prop 98 General Fund	74200.0	1,181,661	-0-	Expended
AB 86 – In Person Learning (IPI)	74220.0	4,598,425	-0-	Expended
AB 86 – Expanded Learning Opportunities Grant (ELO-G)	74250.0	8,655,995	-0-	Expended
AB 86 – Expanded Learning Opportunities Grant– Para-Professionals	74260.0	961,777	-0-	Expended
AB86 – Expanded Learning Opportunities – Homeless	74250.0 – 32170.0	76,000	-0-	Expended
LLM - Governor’s Emergency Education Relief (GEER)	32150.0	909,442	-0-	Expended
CARES - Elementary and Secondary Emergency Relief Fund – ESSERF I	32100.0	1,413,761	-0-	Expended
CRSSA - Elementary and Secondary Emergency Relief Fund – ESSERF - II	32120.0	5,594,954	-0-	Expended
ARP - Elementary and Secondary Emergency Relief Fund – ESSERF - III	32130.0 32140.0 32160.0 32190.0	12,565,473	3,649	9/30/2024
ARP – Homeless Children & Youth II	56320.0	36,651	24,380	9/30/2024
FEMA – Federal Emergency Management Agency	56500.0	2,452,351	-0-	Expended
Emergency Connectivity Fund (ECF)	00000.0	1,798,033	-0-	Expended
School Based COVID-19 Testing Grant	58700.0	2,383,784	-0-	Expended
<b>Total</b>		<b>\$49,723,348</b>	<b>\$8,702,219</b>	

**Federal funding** –The changes from Adopted to First Interim reflect allowable prior year carry over revenues to be spent in the 2023-24 fiscal year.

	Resource Code	Adopted Budget 2023-24	First Interim 2023-24	Projected 2024-25	Projected 2025-26
Title I	30100.0	1,938,448	1,936,649	1,722,565.00	1,722,565.00
Title II	40350.0	420,993	419,362	303,541	303,541
Title III IE	42010.0	-0-	76,472	-0-	-0-
Title III EL	42030.0	244,211	306,491	191,472	191,472
Title IV	41270.0	266,033	275,865	133,481	133,481
Perkins	35500.0	85,837	100,148	100,148	100,148
ESSA CSI MHS	31820.0	29,480	26,186	-0-	-0-

**Restricted State / Grant Funding:**

Each grant at First Interim has the base grant allocation plus any allowable carry over from the prior fiscal year. Each year grants are awarded; the district evaluates if they are ongoing or no longer available and projects the income in the two projected years accordingly.

Program	Resource Code	Adopted Budget 2023-24	First Interim 2023-24	Projected 2024-25	Projected 2025-26
CTIEG	63870.0	1,305,626	1,244,967	600,000	600,000
CTEI	63850.0	22,175	40,758	-0-	-0-
ASES	60100.0	863,926	691,995	691,995	691,995
Educator Effectiveness	62660.0	-0-	-0-	-0-	-0-
CSEA Summer Assistance Grant	74150.0	273,294	364,261	-0-	-0-
Extended Learning Opportunities Program (ELOP)	26000.0	4,778,876	4,306,456	4,782,335	4,782,335
Learning Block Grant	74350.0	2,701,873	5,167,845	6,039,974	-0-
Arts/Music Block Grant	67620.0	132,541	4,842,331	7,613,289	-0-
K12 Strong Workforce Pathways	63880.0	1,249,969	2,278,950	200,000	200,000
Universal PreK	60530.0	231,755	714,742	400,000	400,000
Ethnic Studies	78100.0	-0-	131,386	-0-	-0-
A-G Success Grant	74120.0	-0-	515,883	-0-	-0-
A-G LLM Grant	74130.0	-0-	166,732	-0-	-0-

**Special Education Federal and State AB602 Funding**

The District assumes Special Education flat funding with the exception of AB602 which has a projected COLA assumption. Districts throughout the state continue to be underfunded which requires contributions from the unrestricted general fund to restricted Special Ed funding in order to meet student needs.

Program	Adopted Budget 2023-24	First Interim 2023-24	Projected 2024-25	Projected 2025-26
Federal SPED funding	\$3,349,757	\$3,536,891	\$3,536,891	\$3,536,891
State SPED Funding	\$13,546,158	\$14,415,538	\$14,415,538	\$14,415,538

## Expenditure Assumptions

The following expenditure assumptions are for First Interim 2023-24, and the multi-year projection 2024-25 and 2025-26.

### Combined Unrestricted and Restricted Overview:

EXPENDITURE CATEGORIES	Adopted Budget 2023-24	First Interim 2023-24	Projected Budget 2024-25	Projected Budget 2025-26
Certificated Salaries	94,960,305	91,387,777	\$91,688,655	\$92,521,809
Classified Salaries	35,328,776	37,028,548	34,023,238	33,987,287
Employee Benefits	49,460,518	49,072,123	50,457,556	51,900,431
Books & Supplies	14,353,442	22,285,576	9,042,267	8,921,647
Services/Other Operations	33,632,597	37,450,492	34,304,656	34,889,428
Capital Outlay	251,966	722,042	-	-
Other Outgo (excluding indirect)	2,491,704	2,924,722	2,491,704	2,491,704
Other Outgo (Transfers of Indirect Costs)	(1,096,765)	(916,933)	(1,096,765)	(1,096,765)
Other Adjustments	0	0	(3,000,000)	(3,000,000)
<b>Total</b>	<b>\$229,382,543</b>	<b>\$239,954,347</b>	<b>\$ 217,911,311</b>	<b>\$220,615,540</b>

### Differences from Adopted to First Interim:

EXPENDITURE CATEGORIES	Adopted Budget 2023-24	First Interim 2023-24	Difference
Certificated Salaries	94,960,305	91,387,777	(3,572,528)
Classified Salaries	35,328,776	37,028,548	1,699,772
Employee Benefits	49,460,518	49,072,123	(388,395)
Books & Supplies	14,353,442	22,285,576	7,932,134
Services/Other Operations	33,632,597	37,450,492	3,817,895
Capital Outlay	251,966	722,042	470,076
Other Outgo (excluding indirect)	2,491,704	2,924,722	433,018
Other Outgo (Transfers of Indirect Costs)	(1,096,765)	(916,933)	179,832
<b>Total</b>	<b>\$229,382,543</b>	<b>\$239,954,347</b>	<b>\$10,571,804</b>

### Expenditure Differences:

#### Certificated Salaries

- Step and Column increases.
- Originally budgeted retros for salary increases for 22-23 in the 23-24 Adopted Budget but was decided to accrue these costs in 22-23, thus lowering salaries for 1<sup>st</sup> Interim.

#### Classified Salaries

- Step and Column increases.
- 23-24 Negotiated 2% on schedule salary increase Eff 7/1/22, 1% on schedule salary increase Eff 1/1/23 and the 1% off schedule salary increase retros to be paid in FY23-24.
- Carryover Gift funds being allocated for coach stipends.
- Vacation payouts, reclass for supervisors.

#### Benefits

- PERS increases
- Health and Welfare increases
- H&W Cap increase of \$ 3500 for BTA

## Materials and Supplies

- Expenditures to match new gifts and donations revenue
- Carry-over funds not spent from prior-year

## Services

- Contracted Services for Special Education needs
- Gifts – Field trips and travel

## Capital Outlay

- M&O prior year projects to continue

Salary step and column – Each employee is hired at a specific salary range known as step and column. Employees, depending on experience & degrees held, move within that negotiated salary step and column. The amounts below are the estimated costs of step and column movement for First Interim and the multi-year projection:

	Adopted Budget 2023-24	First Interim 2023-24	Projected 2024-25	Projected 2025-26
<b>BTA Step Increase</b>	\$895,572	\$895,572	\$895,572	\$895,572
<b>CSEA Step Increase</b>	\$515,279	\$515,279	\$515,279	\$515,279
<b>BASA Step Increase</b>	\$87,064	\$87,064	\$87,064	\$87,064
<b>BTA Column</b>	\$100,000	\$100,000	\$100,000	\$100,000

## Employee Salary, Benefits, and Statutory Benefits

- Health and welfare have been calculated for First Interim. For the multi-year projection, an increase of 7% has been projected.
- The District will continue to pay current and eligible retiree benefits up to the district cap of \$13,250 as of 1/1/2024, with the exception of the recent negotiated cap increase of \$3500 for BTA effective 1/1/2024.
- OPEB (GASB) current year contributions will continue until the trust is spent down. That is projected to be half way through 2023-24. The full expense returns to benefits and the general fund in 2024-25.

The following table represents the contribution obligation to statutory benefits:

	Adopted Budget 2023-24	First Interim 2023-24	Projected 2024-25	Projected 2025-26
<b>PERS</b>	26.68%	26.68%	27.70%	28.30%
<b>STRS</b>	19.10%	19.10%	19.10%	19.10%
<b>OASDI</b>	6.20%	6.20%	6.20%	6.20%
<b>SUI</b>	0.5%	0.05%	0.05%	0.05%
<b>APPLE</b>	3.75%	3.75%	3.75%	3.75%
<b>MEDICARE</b>	1.45%	1.45%	1.45%	1.45%
<b>W/C</b>	1.93%	1.80%	2.58%	2.54%

Consumer Price Index (CPI) is applied to unrestricted supplies (object code 4000-4999) and Services (object code 5000-5999). This includes utilities, water, electricity and gas. Below is the annual percentage:

2023-24	2024-25	2025-26
3.55%	3.03%	2.64%



Minimum Wage is due to increase in January 2023, 2024 and 2025. There is an estimated assumption included in the multi-year projection for this increase.

2023-24	2024-25	2025-26
\$16.00	\$16.50	\$16.90

### General Fund Contributions

Program contributions from General Fund Unrestricted to Restricted:

	Adopted Budget 2023-24	First Interim 2023-24	Projected 2024-25	Projected 2025-26
<b>Special Education</b>	(28,447,370)	(32,416,517)	(34,398,194)	(32,837,162)
<b>Routine Restricted Maintenance</b>	(6,894,953)	(7,155,238)	(6,346,932)	(6,425,695)
<b>District Rentals Revenue</b>	458,581	459,387	459,387	459,387
<b>Totals:</b>	<b>(\$34,883,742)</b>	<b>(\$39,112,368)</b>	<b>(\$40,285,739)</b>	<b>(\$38,803,470)</b>

### Differences between Adopted Budget and First Interim

- **Special Ed**
  - Increase in staff to support students with individualized education programs (IEP)
  - Increase of agency costs being filled by vacancies as well as supports for students with and IEP
  - Increase in contracted services and transportation
- **Routine Restricted Maintenance (RRM)**
  - The minimum contribution required for RRM is 3% of the total general fund expenditures. As expenditures change, so does the 3%.

### Transfers In/Out

This amount is a contribution from the General Fund to other funds/programs. The chart below explains the transfers in/out from General Fund to the following programs:

	Adopted Budget 2023-24	First Interim 2023-24	Projected 2024-25	Projected 2025-26
<b>Fund 12 –</b>				
• <b>Monterey High Infant Program – Self Support</b>		82,417	-0-	-0-
• <b>ATB –Self Support</b>	422,919	233,291	122,788	-0-

### Fund 12 –

- Transfer of funds from the General Fund to support parent YMCA fees after close of MHS Infant program.
- Transfer of funds to support the ATB program.

### Operational Site Budgets

- Elementary Schools receive \$58.85, Middle Schools receive \$68.00, and High Schools receive \$99.00 per enrolled student. The allocation is calculated on projected enrollment.

Description	Object Code	Unaudited Actuals 2022-23			Adopted Budget 2023-24			1st Interim 2023-24			Projected Year 2024-25			Projected Year 2025-26		
		Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>A. Revenues</b>																
LCFF Sources	8010-8099	161,685,186		161,685,186	168,962,068		168,962,068	169,861,969	-	169,861,969	166,645,552		166,645,552	169,798,837		169,798,837
Federal Revenue	8100-8299	-	18,403,615	18,403,615	-	6,444,680	6,444,680	-	6,819,682	6,819,682	-	5,874,505	5,874,505	-	5,874,505	5,874,505
Other State Revenues	8300-8599	3,464,519	49,860,460	53,324,980	3,060,549	26,046,337	29,106,886	5,874,527	30,021,090	35,895,617	3,023,460	22,555,863	25,579,323	2,984,151	22,957,979	25,942,130
Other Local Revenues	8600-8799	1,658,523	5,592,450	7,250,973	820,489	2,148,057	2,968,546	1,884,152	3,297,402	5,181,554	820,489	1,599,221	2,419,710	820,489	1,599,221	2,419,710
<b>Total Revenue</b>		<b>166,808,229</b>	<b>73,856,525</b>	<b>240,664,754</b>	<b>172,843,106</b>	<b>34,639,074</b>	<b>207,482,180</b>	<b>177,620,648</b>	<b>40,138,174</b>	<b>217,758,822</b>	<b>170,489,501</b>	<b>30,029,589</b>	<b>200,519,090</b>	<b>173,603,477</b>	<b>30,431,705</b>	<b>204,035,182</b>
<b>B. Expenditures</b>																
Certificated Salaries	1000-1999	63,760,816	19,748,030	83,508,846	75,867,527	19,092,778	94,960,305	71,311,592	20,076,185	91,387,777	71,612,470	20,076,185	91,688,655	72,445,624	20,076,185	92,521,809
Classified Salaries	2000-2999	16,177,659	13,970,400	30,148,059	21,374,931	13,953,845	35,328,776	20,787,916	16,240,632	37,028,548	20,769,077	13,254,161	34,023,238	20,991,306	12,995,981	33,987,287
Employee Benefits	3000-3999	28,912,357	19,384,063	48,296,421	36,278,956	13,181,562	49,460,518	34,926,457	14,145,666	49,072,123	37,726,457	12,731,099	50,457,556	40,015,592	11,884,839	51,900,431
Books and Supplies	4000-4999	1,283,670	4,667,491	5,951,161	1,756,217	12,597,225	14,353,442	2,225,344	20,060,232	22,285,576	1,809,255	7,233,012	9,042,267	1,857,019	7,064,628	8,921,647
Services and Other Operating Expenditures	5000-5999	9,473,572	25,774,646	35,248,217	12,475,382	21,157,215	33,632,597	12,237,490	25,213,002	37,450,492	12,861,047	21,443,609	34,304,656	13,311,665	21,577,763	34,889,428
Capital Outlay/Depreciation	6000-6999	8,820	1,077,603	1,086,423	8,820	243,146	251,966	31,993	690,049	722,042	-	-	-	-	-	-
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,572,115	1,311,450	2,883,566	1,619,381	872,323	2,491,704	1,619,381	1,305,341	2,924,722	1,619,381	872,323	2,491,704	1,619,381	872,323	2,491,704
Other Outgo - Transfers of Indirect Costs	7300-7399	(1,494,900)	951,780	(543,120)	(4,062,487)	2,965,722	(1,096,765)	(3,434,173)	2,517,240	(916,933)	(2,519,811)	1,423,046	(1,096,765)	(2,607,381)	1,510,616	(1,096,765)
Other Adjustments - Expenditures		-	-	-	-	-	-	-	-	-	(3,000,000)	0	(3,000,000)	(3,000,000)	0	(3,000,000)
<b>Total Expenditures</b>		<b>119,694,109</b>	<b>86,885,465</b>	<b>206,579,573</b>	<b>145,318,727</b>	<b>84,063,816</b>	<b>229,382,543</b>	<b>139,706,000</b>	<b>100,248,347</b>	<b>239,954,347</b>	<b>140,877,876</b>	<b>77,033,435</b>	<b>217,911,311</b>	<b>144,633,206</b>	<b>75,982,335</b>	<b>220,615,541</b>
<b>Expenditures before Other Financing Sources and</b>		<b>47,114,120</b>	<b>(13,028,939)</b>	<b>34,085,180</b>	<b>27,524,379</b>	<b>(49,424,742)</b>	<b>(21,900,363)</b>	<b>37,914,648</b>	<b>(60,110,173)</b>	<b>(22,195,525)</b>	<b>29,611,625</b>	<b>(47,003,846)</b>	<b>(17,392,221)</b>	<b>28,970,271</b>	<b>(45,550,630)</b>	<b>(16,580,359)</b>
<b>D. Other Financing Sources/Uses</b>																
Interfund Transfers				-			-			-			-			-
Transfers In	8900-8929			-			-			-			-	-	-	-
Transfers Out	7600-7629	(159,821)	-	(159,821)	(422,919)	-	(422,919)	(305,708)	-	(305,708)	(112,788)	-	(112,788)	-	-	-
Other Sources/Uses				-			-			-			-			-
Sources	8930-8979			-			-			-			-	-	-	-
Uses	7630-7699			-			-			-			-	-	-	-
Other Adjustments - Other Financing Uses				-			-			-			-			-
Contributions	8980-8999	(35,007,762)	35,007,762	-	(34,883,742)	34,883,742	-	(39,112,368)	39,112,368	-	(40,285,739)	40,285,739	-	(38,803,470)	38,803,470	-
<b>Total Other Financing Sources/Uses</b>		<b>(35,167,583)</b>	<b>35,007,762</b>	<b>(159,821)</b>	<b>(35,306,661)</b>	<b>34,883,742</b>	<b>(422,919)</b>	<b>(39,418,076)</b>	<b>39,112,368</b>	<b>(305,708)</b>	<b>(40,398,527)</b>	<b>40,285,739</b>	<b>(112,788)</b>	<b>(38,803,470)</b>	<b>38,803,470</b>	<b>-</b>
<b>Net Increase (Decrease) in Fund Balance</b>		<b>11,946,537</b>	<b>21,978,823</b>	<b>33,925,359</b>	<b>(7,782,282)</b>	<b>(14,541,000)</b>	<b>(22,323,282)</b>	<b>(1,503,428)</b>	<b>(20,997,805)</b>	<b>(22,501,233)</b>	<b>(10,786,902)</b>	<b>(6,718,107)</b>	<b>(17,505,009)</b>	<b>(9,833,199)</b>	<b>(6,747,160)</b>	<b>(16,580,359)</b>
<b>F. Fund Balance, Reserves/Net Position</b>																
Beginning Fund Balance/Net Position				-			-			-			-			-
As of July 1 - Unaudited	9791	20,639,774	17,062,015	37,701,788	32,586,310	39,040,837	71,627,147	32,586,310	39,040,837	71,627,147	31,082,882	18,043,032	49,125,914	20,295,980	11,324,925	31,620,905
Audit Adjustments	9793			-			-			-			-	-	-	-
As of July 1- Audited				-			-			-			-			-
Other Restatements	9795			-			-			-			-	-	-	-
Adjusted Beginning Balance				-			-			-			-			-
<b>Ending Balance/Net Position, June 30</b>		<b>32,586,310</b>	<b>39,040,837</b>	<b>71,627,147</b>	<b>24,804,028</b>	<b>24,499,837</b>	<b>49,303,865</b>	<b>31,082,882</b>	<b>18,043,032</b>	<b>49,125,914</b>	<b>20,295,980</b>	<b>11,324,925</b>	<b>31,620,905</b>	<b>10,462,781</b>	<b>4,577,765</b>	<b>15,040,546</b>
<b>Components of Ending Fund Balance</b>																
Nonspendable (Revolving Cash / Stores)	9710-9719	55,546	-	55,546	100,060	-	100,060	100,060	-	100,060	100,060	-	100,060	100,060	-	100,060
Restricted	9740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Committed		16,954,433		16,954,433	9,799,069		9,799,069			-			-			-
Facilities Repairs (Roofs/HVAC)				-			-			-			-			-
STRS/PERS				-			-			-			-			-
Textbooks				-			-			-			-			-
Technology				-			-			-			-			-
Site Carry Over		550,243														
Assigned LCAP Supplemental		2,107,723	-	2,107,723	844,196	-	844,196	713,586	-	713,586	-	11,324,925	11,324,925	-	4,577,765	4,577,765
Restricted Carry-Over			23,102,812	23,102,812		24,500,213	24,500,213			-			-			-
Restricted One time State & Federal Funding				-			-			-			-			-
Restricted One Time - Learning Recovery Block Grant			11,690,943	11,690,943			-			-			-			-
Restricted One Time - Arts/Music/Instructional			4,247,084	4,247,084			-			-			-			-
CSEA Job Study			-	-		-	-		-	-		-	-		-	-
Vacation Liability		514,000	-	514,000	272,000	-	272,000	272,000	-	272,000	272,000	-	272,000	272,000	-	272,000
Unassigned/Unappropriated		-		-			-			-			-			-
Reserve for Economic Uncertainties	9789	6,202,182		6,202,182	6,894,164		6,894,164	7,207,802		7,207,802	6,540,723		6,540,723	6,618,466		6,618,466
Board Approved Reserve	9790	6,202,182	(1)	6,202,181	6,894,164	(376)	6,893,788	7,207,802	18,043,032	25,250,834	6,630,723	(0)	6,630,723	3,472,255	(0)	3,472,255

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	168,962,068.00	168,962,068.00	31,273,450.06	169,861,969.00	899,901.00	0.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,060,549.00	3,060,549.00	2,332,746.91	5,874,527.00	2,813,978.00	91.9%
4) Other Local Revenue		8600-8799	820,489.00	820,489.00	8,314.12	1,884,152.00	1,063,663.00	129.6%
5) TOTAL, REVENUES			172,843,106.00	172,843,106.00	33,614,511.09	177,620,648.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	75,867,527.00	75,867,527.00	18,088,655.67	71,311,592.00	4,555,935.00	6.0%
2) Classified Salaries		2000-2999	21,374,931.00	21,374,931.00	4,815,901.63	20,787,916.00	587,015.00	2.7%
3) Employee Benefits		3000-3999	36,278,956.00	36,278,956.00	7,639,295.86	34,926,457.00	1,352,499.00	3.7%
4) Books and Supplies		4000-4999	1,756,217.00	2,278,175.00	532,734.37	2,225,344.00	52,831.00	2.3%
5) Services and Other Operating Expenditures		5000-5999	12,475,382.00	12,475,382.00	5,452,248.55	12,237,490.00	237,892.00	1.9%
6) Capital Outlay		6000-6999	8,820.00	8,820.00	0.00	31,993.00	(23,173.00)	-262.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,619,381.00	1,619,381.00	248,533.24	1,619,381.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,062,487.00)	(4,062,487.00)	(2,763.87)	(3,434,173.00)	(628,314.00)	15.5%
9) TOTAL, EXPENDITURES			145,318,727.00	145,840,685.00	36,774,605.45	139,706,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			27,524,379.00	27,002,421.00	(3,160,094.36)	37,914,648.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	422,919.00	422,919.00	0.00	305,708.00	117,211.00	27.7%
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	(34,883,742.00)	(34,883,742.00)	0.00	(39,112,368.00)	(4,228,626.00)	12.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(35,306,661.00)	(35,306,661.00)	0.00	(39,418,076.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,782,282.00)	(8,304,240.00)	(3,160,094.36)	(1,503,428.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32,586,310.30	32,586,310.30		32,586,310.30	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)			32,586,310.30	32,586,310.30		32,586,310.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,586,310.30	32,586,310.30		32,586,310.30		
2) Ending Balance, June 30 (E + F1e)			24,804,028.30	24,282,070.30		31,082,882.30		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	100,060.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	713,586.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	272,000.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	15,581,633.00		0.00		
Unassigned/Unappropriated Amount		9790	24,804,028.30	7,614,791.30		31,082,882.30		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	69,227,700.00	69,227,700.00	20,408,826.00	70,837,313.00	1,609,613.00	2.3%
Education Protection Account State Aid - Current Year		8012	35,329,511.00	35,329,511.00	9,424,561.00	34,619,799.00	(709,712.00)	-2.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	169,648.00	169,648.00	0.00	169,648.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	38,269,027.00	38,269,027.00	0.00	38,269,027.00	0.00	0.0%
Unsecured Roll Taxes		8042	141,415.00	141,415.00	215,939.35	141,415.00	0.00	0.0%
Prior Years' Taxes		8043	1,999,285.00	1,999,285.00	990,261.85	1,999,285.00	0.00	0.0%
Supplemental Taxes		8044	1,152,378.00	1,152,378.00	171,513.16	1,152,378.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	10,047,040.00	10,047,040.00	67,958.89	10,047,040.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	12,626,064.00	12,626,064.00	0.00	12,626,064.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(5,610.19)	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			168,962,068.00	168,962,068.00	31,273,450.06	169,861,969.00	899,901.00	0.5%
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			168,962,068.00	168,962,068.00	31,273,450.06	169,861,969.00	899,901.00	0.5%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	675,109.00	675,109.00	0.00	675,109.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,385,440.00	2,385,440.00	531,801.91	2,385,440.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	1,800,945.00	2,813,978.00	2,813,978.00	New
TOTAL, OTHER STATE REVENUE			3,060,549.00	3,060,549.00	2,332,746.91	5,874,527.00	2,813,978.00	91.9%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	730,489.00	730,489.00	(114.00)	730,489.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	90,000.00	90,000.00	8,428.12	1,153,663.00	1,063,663.00	1,181.8%
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			820,489.00	820,489.00	8,314.12	1,884,152.00	1,063,663.00	129.6%
TOTAL, REVENUES			172,843,106.00	172,843,106.00	33,614,511.09	177,620,648.00	4,777,542.00	2.8%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	62,027,353.00	62,027,353.00	14,544,387.13	56,889,048.00	5,138,305.00	8.3%
Certificated Pupil Support Salaries		1200	4,884,890.00	4,884,890.00	1,295,451.83	5,017,544.00	(132,654.00)	-2.7%
Certificated Supervisors' and Administrators' Salaries		1300	6,323,055.00	6,323,055.00	1,597,496.32	6,560,232.00	(237,177.00)	-3.8%
Other Certificated Salaries		1900	2,632,229.00	2,632,229.00	651,320.39	2,844,768.00	(212,539.00)	-8.1%
TOTAL, CERTIFICATED SALARIES			75,867,527.00	75,867,527.00	18,088,655.67	71,311,592.00	4,555,935.00	6.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,876,498.00	1,876,498.00	322,899.35	2,007,193.00	(130,695.00)	-7.0%
Classified Support Salaries		2200	7,467,800.00	7,467,800.00	1,762,693.32	8,016,382.00	(548,582.00)	-7.3%
Classified Supervisors' and Administrators' Salaries		2300	2,220,270.00	2,220,270.00	760,917.63	1,963,460.00	256,810.00	11.6%
Clerical, Technical and Office Salaries		2400	8,799,332.00	8,799,332.00	1,809,878.79	7,762,844.00	1,036,488.00	11.8%
Other Classified Salaries		2900	1,011,031.00	1,011,031.00	159,512.54	1,038,037.00	(27,006.00)	-2.7%
TOTAL, CLASSIFIED SALARIES			21,374,931.00	21,374,931.00	4,815,901.63	20,787,916.00	587,015.00	2.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	14,239,864.00	14,239,864.00	3,382,877.90	13,161,888.00	1,077,976.00	7.6%
PERS		3201-3202	5,746,891.00	5,746,891.00	1,128,143.78	5,834,481.00	(87,590.00)	-1.5%
OASDI/Medicare/Alternative		3301-3302	2,795,344.00	2,795,344.00	672,191.88	2,745,093.00	50,251.00	1.8%
Health and Welfare Benefits		3401-3402	11,286,211.00	11,286,211.00	1,965,212.91	11,187,809.00	98,402.00	0.9%
Unemployment Insurance		3501-3502	(95,775.00)	(95,775.00)	11,565.76	66,055.00	(161,830.00)	169.0%
Workers' Compensation		3601-3602	1,874,246.00	1,874,246.00	413,857.05	1,656,588.00	217,658.00	11.6%
OPEB, Allocated		3701-3702	432,175.00	432,175.00	65,446.58	274,543.00	157,632.00	36.5%
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			36,278,956.00	36,278,956.00	7,639,295.86	34,926,457.00	1,352,499.00	3.7%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	22,459.00	22,459.00	2,888.94	23,362.00	(903.00)	-4.0%
Materials and Supplies		4300	1,663,141.00	2,185,099.00	519,922.31	2,128,215.00	56,884.00	2.6%
Noncapitalized Equipment		4400	70,617.00	70,617.00	9,923.12	73,767.00	(3,150.00)	-4.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,756,217.00	2,278,175.00	532,734.37	2,225,344.00	52,831.00	2.3%

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)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	33,057.00	33,057.00	9,476.64	41,617.00	(8,560.00)	-25.9%
Dues and Memberships		5300	43,184.00	43,184.00	29,644.00	58,640.00	(15,456.00)	-35.8%
Insurance		5400-5450	2,032,269.00	2,032,269.00	2,238,736.00	2,032,269.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,658,989.00	3,658,989.00	1,090,314.84	3,658,989.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	528,442.00	528,442.00	113,544.23	635,707.00	(107,265.00)	-20.3%
Transfers of Direct Costs		5710	(108,678.00)	(108,678.00)	(602.60)	(958,771.00)	850,093.00	-782.2%
Transfers of Direct Costs - Interfund		5750	(186,294.00)	(186,294.00)	(343.60)	(258,882.00)	72,588.00	-39.0%
Professional/Consulting Services and Operating Expenditures		5800	6,184,356.00	6,184,356.00	1,935,369.91	6,776,964.00	(592,608.00)	-9.6%
Communications		5900	290,057.00	290,057.00	36,109.13	250,957.00	39,100.00	13.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,475,382.00	12,475,382.00	5,452,248.55	12,237,490.00	237,892.00	1.9%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	23,173.00	(23,173.00)	New
Equipment Replacement		6500	8,820.00	8,820.00	0.00	8,820.00	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			8,820.00	8,820.00	0.00	31,993.00	(23,173.00)	-262.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	15,642.00	15,642.00	0.00	15,642.00	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	115,913.00	115,913.00	20,880.00	115,913.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	426,591.00	426,591.00	60,270.83	426,591.00	0.00	0.0%
Other Debt Service - Principal		7439	1,061,235.00	1,061,235.00	167,382.41	1,061,235.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,619,381.00	1,619,381.00	248,533.24	1,619,381.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(2,965,722.00)	(2,965,722.00)	(2,763.87)	(2,517,240.00)	(448,482.00)	15.1%
Transfers of Indirect Costs - Interfund		7350	(1,096,765.00)	(1,096,765.00)	0.00	(916,933.00)	(179,832.00)	16.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,062,487.00)	(4,062,487.00)	(2,763.87)	(3,434,173.00)	(628,314.00)	15.5%
TOTAL, EXPENDITURES			145,318,727.00	145,840,685.00	36,774,605.45	139,706,000.00	6,134,685.00	4.2%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	422,919.00	422,919.00	0.00	305,708.00	117,211.00	27.7%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			422,919.00	422,919.00	0.00	305,708.00	117,211.00	27.7%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(34,883,742.00)	(34,883,742.00)	0.00	(39,112,368.00)	(4,228,626.00)	12.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(34,883,742.00)	(34,883,742.00)	0.00	(39,112,368.00)	(4,228,626.00)	12.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(35,306,661.00)	(35,306,661.00)	0.00	(39,418,076.00)	(4,111,415.00)	11.6%

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,444,680.00	6,444,680.00	139,336.83	6,819,682.00	375,002.00	5.8%
3) Other State Revenue		8300-8599	26,046,337.00	26,046,337.00	8,810,299.55	30,021,090.00	3,974,753.00	15.3%
4) Other Local Revenue		8600-8799	2,148,057.00	2,148,057.00	146,914.42	3,297,402.00	1,149,345.00	53.5%
5) TOTAL, REVENUES			34,639,074.00	34,639,074.00	9,096,550.80	40,138,174.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	19,092,778.00	19,092,778.00	4,712,550.22	20,076,185.00	(983,407.00)	-5.2%
2) Classified Salaries		2000-2999	13,953,845.00	13,953,845.00	3,579,055.10	16,240,632.00	(2,286,787.00)	-16.4%
3) Employee Benefits		3000-3999	13,181,562.00	13,181,562.00	2,802,157.32	14,145,666.00	(964,104.00)	-7.3%
4) Books and Supplies		4000-4999	12,597,225.00	27,573,751.00	3,080,570.99	20,060,232.00	7,513,519.00	27.2%
5) Services and Other Operating Expenditures		5000-5999	21,157,215.00	21,157,215.00	3,968,765.53	25,213,002.00	(4,055,787.00)	-19.2%
6) Capital Outlay		6000-6999	243,146.00	243,146.00	229,945.36	690,049.00	(446,903.00)	-183.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	872,323.00	872,323.00	40,560.50	1,305,341.00	(433,018.00)	-49.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,965,722.00	2,965,722.00	2,763.87	2,517,240.00	448,482.00	15.1%
9) TOTAL, EXPENDITURES			84,063,816.00	99,040,342.00	18,416,368.89	100,248,347.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(49,424,742.00)	(64,401,268.00)	(9,319,818.09)	(60,110,173.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	34,883,742.00	34,883,742.00	0.00	39,112,368.00	4,228,626.00	12.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			34,883,742.00	34,883,742.00	0.00	39,112,368.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,541,000.00)	(29,517,526.00)	(9,319,818.09)	(20,997,805.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	39,040,836.04	39,040,836.04		39,040,836.04	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)			39,040,836.04	39,040,836.04		39,040,836.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,040,836.04	39,040,836.04		39,040,836.04		
2) Ending Balance, June 30 (E + F1e)			24,499,836.04	9,523,310.04		18,043,031.04		
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	24,500,211.71	10,011,432.45		18,043,035.25		
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	(375.67)	(488,122.41)		(4.21)		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,941,965.00	2,941,965.00	0.00	2,941,965.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	234,361.00	234,361.00	0.00	234,361.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,938,448.00	1,938,448.00	10,434.00	1,936,649.00	(1,799.00)	-0.1%
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	420,993.00	420,993.00	0.00	419,362.00	(1,631.00)	-0.4%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	76,472.00	76,472.00	New
Title III, Part A, English Learner Program	4203	8290	244,211.00	244,211.00	44,538.00	306,491.00	62,280.00	25.5%
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	295,513.00	295,513.00	31,006.00	302,051.00	6,538.00	2.2%
Career and Technical Education	3500-3599	8290	85,837.00	85,837.00	33,130.46	100,148.00	14,311.00	16.7%
All Other Federal Revenue	All Other	8290	283,352.00	283,352.00	20,228.37	502,183.00	218,831.00	77.2%
TOTAL, FEDERAL REVENUE			6,444,680.00	6,444,680.00	139,336.83	6,819,682.00	375,002.00	5.8%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	12,266,516.00	12,266,516.00	3,228,556.00	12,266,516.00	0.00	0.0%
Prior Years	6500	8319	38,325.00	38,325.00	0.00	38,325.00	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	940,144.00	940,144.00	571,990.28	998,208.00	58,064.00	6.2%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	863,926.00	863,926.00	38,593.97	691,995.00	(171,931.00)	-19.9%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	1,305,626.00	1,305,626.00	0.00	1,244,967.00	(60,659.00)	-4.6%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,631,800.00	10,631,800.00	4,971,159.30	14,781,079.00	4,149,279.00	39.0%
TOTAL, OTHER STATE REVENUE			26,046,337.00	26,046,337.00	8,810,299.55	30,021,090.00	3,974,753.00	15.3%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	332,000.00	332,000.00	12,765.50	332,000.00	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	60,280.00	60,280.00	0.00	87,873.00	27,593.00	45.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,094,037.00	1,094,037.00	134,148.92	2,035,947.00	941,910.00	86.1%
Tuition		8710	661,740.00	661,740.00	0.00	841,582.00	179,842.00	27.2%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,148,057.00	2,148,057.00	146,914.42	3,297,402.00	1,149,345.00	53.5%
TOTAL, REVENUES			34,639,074.00	34,639,074.00	9,096,550.80	40,138,174.00	5,499,100.00	15.9%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	16,299,463.00	16,299,463.00	3,884,881.98	16,946,058.00	(646,595.00)	-4.0%
Certificated Pupil Support Salaries		1200	666,681.00	666,681.00	166,798.22	522,597.00	144,084.00	21.6%
Certificated Supervisors' and Administrators' Salaries		1300	805,017.00	805,017.00	290,051.99	1,198,375.00	(393,358.00)	-48.9%
Other Certificated Salaries		1900	1,321,617.00	1,321,617.00	370,818.03	1,409,155.00	(87,538.00)	-6.6%
TOTAL, CERTIFICATED SALARIES			19,092,778.00	19,092,778.00	4,712,550.22	20,076,185.00	(983,407.00)	-5.2%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	8,012,317.00	8,012,317.00	1,798,366.58	8,836,074.00	(823,757.00)	-10.3%
Classified Support Salaries		2200	4,605,485.00	4,605,485.00	1,370,123.34	5,727,566.00	(1,122,081.00)	-24.4%
Classified Supervisors' and Administrators' Salaries		2300	213,612.00	213,612.00	80,450.64	266,493.00	(52,881.00)	-24.8%
Clerical, Technical and Office Salaries		2400	636,789.00	636,789.00	195,763.98	723,087.00	(86,298.00)	-13.6%
Other Classified Salaries		2900	485,642.00	485,642.00	134,350.56	687,412.00	(201,770.00)	-41.5%
TOTAL, CLASSIFIED SALARIES			13,953,845.00	13,953,845.00	3,579,055.10	16,240,632.00	(2,286,787.00)	-16.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,407,091.00	3,407,091.00	780,445.72	3,496,934.00	(89,843.00)	-2.6%
PERS		3201-3202	3,884,644.00	3,884,644.00	817,257.79	4,370,102.00	(485,458.00)	-12.5%
OASDI/Medicare/Alternative		3301-3302	1,386,066.00	1,386,066.00	371,801.69	1,574,310.00	(188,244.00)	-13.6%
Health and Welfare Benefits		3401-3402	3,693,134.00	3,693,134.00	661,769.89	3,913,009.00	(219,875.00)	-6.0%
Unemployment Insurance		3501-3502	166,936.00	166,936.00	4,182.65	32,266.00	134,670.00	80.7%
Workers' Compensation		3601-3602	643,662.00	643,662.00	145,039.92	647,787.00	(4,125.00)	-0.6%
OPEB, Allocated		3701-3702	29.00	29.00	21,659.66	111,258.00	(111,229.00)	-383,548.3%
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			13,181,562.00	13,181,562.00	2,802,157.32	14,145,666.00	(964,104.00)	-7.3%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	3,653,611.00	3,653,611.00	2,398,577.98	4,145,811.00	(492,200.00)	-13.5%
Books and Other Reference Materials		4200	58,887.00	58,887.00	22,010.98	139,153.00	(80,266.00)	-136.3%
Materials and Supplies		4300	8,740,091.00	23,716,617.00	446,258.67	15,289,130.00	8,427,487.00	35.5%
Noncapitalized Equipment		4400	143,636.00	143,636.00	213,701.69	485,138.00	(341,502.00)	-237.8%
Food		4700	1,000.00	1,000.00	21.67	1,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,597,225.00	27,573,751.00	3,080,570.99	20,060,232.00	7,513,519.00	27.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	580,000.00	580,000.00	75,000.00	505,000.00	75,000.00	12.9%
Travel and Conferences		5200	48,231.00	48,231.00	26,478.34	85,991.00	(37,760.00)	-78.3%
Dues and Memberships		5300	1,202.00	1,202.00	0.00	1,202.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	50,058.00	50,058.00	6,954.80	50,058.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	351,055.00	351,055.00	161,260.72	543,895.00	(192,840.00)	-54.9%
Transfers of Direct Costs		5710	108,678.00	108,678.00	602.60	958,771.00	(850,093.00)	-782.2%
Transfers of Direct Costs - Interfund		5750	89,707.00	89,707.00	4,596.40	585,520.00	(495,813.00)	-552.7%
Professional/Consulting Services and Operating Expenditures		5800	19,915,603.00	19,915,603.00	3,691,965.57	22,468,874.00	(2,553,271.00)	-12.8%
Communications		5900	12,681.00	12,681.00	1,907.10	13,691.00	(1,010.00)	-8.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,157,215.00	21,157,215.00	3,968,765.53	25,213,002.00	(4,055,787.00)	-19.2%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	38,344.00	38,344.00	89,685.65	232,469.00	(194,125.00)	-506.3%
Buildings and Improvements of Buildings		6200	187,533.00	187,533.00	45,351.10	246,205.00	(58,672.00)	-31.3%
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	17,269.00	17,269.00	16,232.88	68,921.00	(51,652.00)	-299.1%
Equipment Replacement		6500	0.00	0.00	78,675.73	142,454.00	(142,454.00)	New
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			243,146.00	243,146.00	229,945.36	690,049.00	(446,903.00)	-183.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	735,414.00	735,414.00	0.00	1,174,578.00	(439,164.00)	-59.7%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	12,729.00	12,729.00	3,770.95	12,729.00	0.00	0.0%
Other Debt Service - Principal		7439	124,180.00	124,180.00	36,789.55	118,034.00	6,146.00	4.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			872,323.00	872,323.00	40,560.50	1,305,341.00	(433,018.00)	-49.6%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	2,965,722.00	2,965,722.00	2,763.87	2,517,240.00	448,482.00	15.1%
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			2,965,722.00	2,965,722.00	2,763.87	2,517,240.00	448,482.00	15.1%
TOTAL, EXPENDITURES			84,063,816.00	99,040,342.00	18,416,368.89	100,248,347.00	(1,208,005.00)	-1.2%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	34,883,742.00	34,883,742.00	0.00	39,112,368.00	4,228,626.00	12.1%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			34,883,742.00	34,883,742.00	0.00	39,112,368.00	4,228,626.00	12.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			34,883,742.00	34,883,742.00	0.00	39,112,368.00	(4,228,626.00)	-12.1%

2023-24 First Interim  
General Fund  
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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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	168,962,068.00	168,962,068.00	31,273,450.06	169,861,969.00	899,901.00	0.5%
2) Federal Revenue		8100-8299	6,444,680.00	6,444,680.00	139,336.83	6,819,682.00	375,002.00	5.8%
3) Other State Revenue		8300-8599	29,106,886.00	29,106,886.00	11,143,046.46	35,895,617.00	6,788,731.00	23.3%
4) Other Local Revenue		8600-8799	2,968,546.00	2,968,546.00	155,228.54	5,181,554.00	2,213,008.00	74.5%
5) TOTAL, REVENUES			207,482,180.00	207,482,180.00	42,711,061.89	217,758,822.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	94,960,305.00	94,960,305.00	22,801,205.89	91,387,777.00	3,572,528.00	3.8%
2) Classified Salaries		2000-2999	35,328,776.00	35,328,776.00	8,394,956.73	37,028,548.00	(1,699,772.00)	-4.8%
3) Employee Benefits		3000-3999	49,460,518.00	49,460,518.00	10,441,453.18	49,072,123.00	388,395.00	0.8%
4) Books and Supplies		4000-4999	14,353,442.00	29,851,926.00	3,613,305.36	22,285,576.00	7,566,350.00	25.3%
5) Services and Other Operating Expenditures		5000-5999	33,632,597.00	33,632,597.00	9,421,014.08	37,450,492.00	(3,817,895.00)	-11.4%
6) Capital Outlay		6000-6999	251,966.00	251,966.00	229,945.36	722,042.00	(470,076.00)	-186.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,491,704.00	2,491,704.00	289,093.74	2,924,722.00	(433,018.00)	-17.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,096,765.00)	(1,096,765.00)	0.00	(916,933.00)	(179,832.00)	16.4%
9) TOTAL, EXPENDITURES			229,382,543.00	244,881,027.00	55,190,974.34	239,954,347.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(21,900,363.00)	(37,398,847.00)	(12,479,912.45)	(22,195,525.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	422,919.00	422,919.00	0.00	305,708.00	117,211.00	27.7%
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			(422,919.00)	(422,919.00)	0.00	(305,708.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(22,323,282.00)	(37,821,766.00)	(12,479,912.45)	(22,501,233.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	71,627,146.34	71,627,146.34		71,627,146.34	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)			71,627,146.34	71,627,146.34		71,627,146.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,627,146.34	71,627,146.34		71,627,146.34		
2) Ending Balance, June 30 (E + F1e)			49,303,864.34	33,805,380.34		49,125,913.34		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	100,060.00		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		

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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	24,500,211.71	10,011,432.45		18,043,035.25		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	713,586.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	272,000.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	15,581,633.00		0.00		
Unassigned/Unappropriated Amount		9790	24,803,652.63	7,126,668.89		31,082,878.09		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	69,227,700.00	69,227,700.00	20,408,826.00	70,837,313.00	1,609,613.00	2.3%
Education Protection Account State Aid - Current Year		8012	35,329,511.00	35,329,511.00	9,424,561.00	34,619,799.00	(709,712.00)	-2.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	169,648.00	169,648.00	0.00	169,648.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	38,269,027.00	38,269,027.00	0.00	38,269,027.00	0.00	0.0%
Unsecured Roll Taxes		8042	141,415.00	141,415.00	215,939.35	141,415.00	0.00	0.0%
Prior Years' Taxes		8043	1,999,285.00	1,999,285.00	990,261.85	1,999,285.00	0.00	0.0%
Supplemental Taxes		8044	1,152,378.00	1,152,378.00	171,513.16	1,152,378.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	10,047,040.00	10,047,040.00	67,958.89	10,047,040.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	12,626,064.00	12,626,064.00	0.00	12,626,064.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(5,610.19)	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			168,962,068.00	168,962,068.00	31,273,450.06	169,861,969.00	899,901.00	0.5%
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			168,962,068.00	168,962,068.00	31,273,450.06	169,861,969.00	899,901.00	0.5%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,941,965.00	2,941,965.00	0.00	2,941,965.00	0.00	0.0%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	234,361.00	234,361.00	0.00	234,361.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,938,448.00	1,938,448.00	10,434.00	1,936,649.00	(1,799.00)	-0.1%
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	420,993.00	420,993.00	0.00	419,362.00	(1,631.00)	-0.4%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	76,472.00	76,472.00	New
Title III, Part A, English Learner Program	4203	8290	244,211.00	244,211.00	44,538.00	306,491.00	62,280.00	25.5%
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	295,513.00	295,513.00	31,006.00	302,051.00	6,538.00	2.2%
Career and Technical Education	3500-3599	8290	85,837.00	85,837.00	33,130.46	100,148.00	14,311.00	16.7%
All Other Federal Revenue	All Other	8290	283,352.00	283,352.00	20,228.37	502,183.00	218,831.00	77.2%
TOTAL, FEDERAL REVENUE			6,444,680.00	6,444,680.00	139,336.83	6,819,682.00	375,002.00	5.8%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	12,266,516.00	12,266,516.00	3,228,556.00	12,266,516.00	0.00	0.0%
Prior Years	6500	8319	38,325.00	38,325.00	0.00	38,325.00	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	675,109.00	675,109.00	0.00	675,109.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,325,584.00	3,325,584.00	1,103,792.19	3,383,648.00	58,064.00	1.7%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	863,926.00	863,926.00	38,593.97	691,995.00	(171,931.00)	-19.9%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career Technical Education Incentive Grant Program	6387	8590	1,305,626.00	1,305,626.00	0.00	1,244,967.00	(60,659.00)	-4.6%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,631,800.00	10,631,800.00	6,772,104.30	17,595,057.00	6,963,257.00	65.5%
TOTAL, OTHER STATE REVENUE			29,106,886.00	29,106,886.00	11,143,046.46	35,895,617.00	6,788,731.00	23.3%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	332,000.00	332,000.00	12,765.50	332,000.00	0.00	0.0%
Interest		8660	730,489.00	730,489.00	(114.00)	730,489.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	60,280.00	60,280.00	0.00	87,873.00	27,593.00	45.8%
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	1,184,037.00	1,184,037.00	142,577.04	3,189,610.00	2,005,573.00	169.4%
Tuition		8710	661,740.00	661,740.00	0.00	841,582.00	179,842.00	27.2%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,968,546.00	2,968,546.00	155,228.54	5,181,554.00	2,213,008.00	74.5%
TOTAL, REVENUES			207,482,180.00	207,482,180.00	42,711,061.89	217,758,822.00	10,276,642.00	5.0%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	78,326,816.00	78,326,816.00	18,429,269.11	73,835,106.00	4,491,710.00	5.7%
Certificated Pupil Support Salaries		1200	5,551,571.00	5,551,571.00	1,462,250.05	5,540,141.00	11,430.00	0.2%
Certificated Supervisors' and Administrators' Salaries		1300	7,128,072.00	7,128,072.00	1,887,548.31	7,758,607.00	(630,535.00)	-8.8%
Other Certificated Salaries		1900	3,953,846.00	3,953,846.00	1,022,138.42	4,253,923.00	(300,077.00)	-7.6%
TOTAL, CERTIFICATED SALARIES			94,960,305.00	94,960,305.00	22,801,205.89	91,387,777.00	3,572,528.00	3.8%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	9,888,815.00	9,888,815.00	2,121,265.93	10,843,267.00	(954,452.00)	-9.7%
Classified Support Salaries		2200	12,073,285.00	12,073,285.00	3,132,816.66	13,743,948.00	(1,670,663.00)	-13.8%
Classified Supervisors' and Administrators' Salaries		2300	2,433,882.00	2,433,882.00	841,368.27	2,229,953.00	203,929.00	8.4%
Clerical, Technical and Office Salaries		2400	9,436,121.00	9,436,121.00	2,005,642.77	8,485,931.00	950,190.00	10.1%
Other Classified Salaries		2900	1,496,673.00	1,496,673.00	293,863.10	1,725,449.00	(228,776.00)	-15.3%
TOTAL, CLASSIFIED SALARIES			35,328,776.00	35,328,776.00	8,394,956.73	37,028,548.00	(1,699,772.00)	-4.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	17,646,955.00	17,646,955.00	4,163,323.62	16,658,822.00	988,133.00	5.6%
PERS		3201-3202	9,631,535.00	9,631,535.00	1,945,401.57	10,204,583.00	(573,048.00)	-5.9%
OASDI/Medicare/Alternative		3301-3302	4,181,410.00	4,181,410.00	1,043,993.57	4,319,403.00	(137,993.00)	-3.3%
Health and Welfare Benefits		3401-3402	14,979,345.00	14,979,345.00	2,626,982.80	15,100,818.00	(121,473.00)	-0.8%
Unemployment Insurance		3501-3502	71,161.00	71,161.00	15,748.41	98,321.00	(27,160.00)	-38.2%
Workers' Compensation		3601-3602	2,517,908.00	2,517,908.00	558,896.97	2,304,375.00	213,533.00	8.5%
OPEB, Allocated		3701-3702	432,204.00	432,204.00	87,106.24	385,801.00	46,403.00	10.7%
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			49,460,518.00	49,460,518.00	10,441,453.18	49,072,123.00	388,395.00	0.8%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	3,653,611.00	3,653,611.00	2,398,577.98	4,145,811.00	(492,200.00)	-13.5%
Books and Other Reference Materials		4200	81,346.00	81,346.00	24,899.92	162,515.00	(81,169.00)	-99.8%
Materials and Supplies		4300	10,403,232.00	25,901,716.00	966,180.98	17,417,345.00	8,484,371.00	32.8%
Noncapitalized Equipment		4400	214,253.00	214,253.00	223,624.81	558,905.00	(344,652.00)	-160.9%
Food		4700	1,000.00	1,000.00	21.67	1,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			14,353,442.00	29,851,926.00	3,613,305.36	22,285,576.00	7,566,350.00	25.3%

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)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	580,000.00	580,000.00	75,000.00	505,000.00	75,000.00	12.9%
Travel and Conferences		5200	81,288.00	81,288.00	35,954.98	127,608.00	(46,320.00)	-57.0%
Dues and Memberships		5300	44,386.00	44,386.00	29,644.00	59,842.00	(15,456.00)	-34.8%
Insurance		5400-5450	2,032,269.00	2,032,269.00	2,238,736.00	2,032,269.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,709,047.00	3,709,047.00	1,097,269.64	3,709,047.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	879,497.00	879,497.00	274,804.95	1,179,602.00	(300,105.00)	-34.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(96,587.00)	(96,587.00)	4,252.80	326,638.00	(423,225.00)	438.2%
Professional/Consulting Services and Operating Expenditures		5800	26,099,959.00	26,099,959.00	5,627,335.48	29,245,838.00	(3,145,879.00)	-12.1%
Communications		5900	302,738.00	302,738.00	38,016.23	264,648.00	38,090.00	12.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,632,597.00	33,632,597.00	9,421,014.08	37,450,492.00	(3,817,895.00)	-11.4%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	38,344.00	38,344.00	89,685.65	232,469.00	(194,125.00)	-506.3%
Buildings and Improvements of Buildings		6200	187,533.00	187,533.00	45,351.10	246,205.00	(58,672.00)	-31.3%
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	17,269.00	17,269.00	16,232.88	92,094.00	(74,825.00)	-433.3%
Equipment Replacement		6500	8,820.00	8,820.00	78,675.73	151,274.00	(142,454.00)	-1,615.1%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			251,966.00	251,966.00	229,945.36	722,042.00	(470,076.00)	-186.6%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	15,642.00	15,642.00	0.00	15,642.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	735,414.00	735,414.00	0.00	1,174,578.00	(439,164.00)	-59.7%
Payments to County Offices		7142	115,913.00	115,913.00	20,880.00	115,913.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%



2023-24 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)
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	439,320.00	439,320.00	64,041.78	439,320.00	0.00	0.0%
Other Debt Service - Principal		7439	1,185,415.00	1,185,415.00	204,171.96	1,179,269.00	6,146.00	0.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,491,704.00	2,491,704.00	289,093.74	2,924,722.00	(433,018.00)	-17.4%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,096,765.00)	(1,096,765.00)	0.00	(916,933.00)	(179,832.00)	16.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,096,765.00)	(1,096,765.00)	0.00	(916,933.00)	(179,832.00)	16.4%
TOTAL, EXPENDITURES			229,382,543.00	244,881,027.00	55,190,974.34	239,954,347.00	4,926,680.00	2.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	422,919.00	422,919.00	0.00	305,708.00	117,211.00	27.7%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			422,919.00	422,919.00	0.00	305,708.00	117,211.00	27.7%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								

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)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
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)			(422,919.00)	(422,919.00)	0.00	(305,708.00)	(117,211.00)	27.7%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	4,306,456.57
3010	ESSA: Title I, Part A, Basic Grants Low-Income and Neglected	1.00
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	.03
3214	Elementary and Secondary School Emergency Relief III (ESSER III) Fund: Learning Loss	.01
4201	ESSA: Title III, Immigrant Student Program	.05
4203	ESSA: Title III, English Learner Student Program	1.00
5650	FEMA Public Assistance Funds	2,921,716.00
6266	Educator Effectiveness, FY 2021-22	1,265,858.24
6300	Lottery: Instructional Materials	.39
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	3,509,020.64
7311	Classified School Employee Professional Development Block Grant	.08
7388	SB 117 COVID-19 LEA Response Funds	.76
7412	A-G Access/Success Grant	.59
7415	Classified School Employee Summer Assistance Program	.70
7435	Learning Recovery Emergency Block Grant	6,039,974.42
7510	Low-Performing Students Block Grant	4.77
Total, Restricted Balance		18,043,035.25

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	306,240.00	306,240.00	.01	549,316.00	243,076.00	79.4%
3) Other State Revenue		8300-8599	4,479,450.00	4,479,450.00	752,104.00	4,496,337.00	16,887.00	0.4%
4) Other Local Revenue		8600-8799	199,383.00	199,383.00	(323.32)	312,721.00	113,338.00	56.8%
5) TOTAL, REVENUES			4,985,073.00	4,985,073.00	751,780.69	5,358,374.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,153,588.00	2,153,588.00	468,980.84	2,534,183.00	(380,595.00)	-17.7%
2) Classified Salaries		2000-2999	681,106.00	681,106.00	172,564.46	747,192.00	(66,086.00)	-9.7%
3) Employee Benefits		3000-3999	914,492.00	914,492.00	193,272.70	1,065,090.00	(150,598.00)	-16.5%
4) Books and Supplies		4000-4999	1,150,079.00	1,150,079.00	165,856.03	1,083,513.00	66,566.00	5.8%
5) Services and Other Operating Expenditures		5000-5999	441,786.00	441,786.00	133,880.02	515,524.00	(73,738.00)	-16.7%
6) Capital Outlay		6000-6999	50,588.00	50,588.00	0.00	805,059.00	(754,471.00)	-1,491.4%
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	485,150.00	485,150.00	0.00	294,245.00	190,905.00	39.3%
9) TOTAL, EXPENDITURES			5,876,789.00	5,876,789.00	1,134,554.05	7,044,806.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(891,716.00)	(891,716.00)	(382,773.36)	(1,686,432.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(891,716.00)	(891,716.00)	(382,773.36)	(1,686,432.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,495,902.08	4,495,902.08		4,495,902.08	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,495,902.08	4,495,902.08		4,495,902.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,495,902.08	4,495,902.08		4,495,902.08		
2) Ending Balance, June 30 (E + F1e)			3,604,186.08	3,604,186.08		2,809,470.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,405,437.16	1,405,437.16		616,261.16		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		2,193,208.92		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	2,198,748.92	2,198,748.92		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	306,240.00	306,240.00	.01	549,316.00	243,076.00	79.4%
TOTAL, FEDERAL REVENUE			306,240.00	306,240.00	.01	549,316.00	243,076.00	79.4%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	4,469,025.00	4,469,025.00	745,459.00	4,472,749.00	3,724.00	0.1%
All Other State Revenue	All Other	8590	10,425.00	10,425.00	6,645.00	23,588.00	13,163.00	126.3%
TOTAL, OTHER STATE REVENUE			4,479,450.00	4,479,450.00	752,104.00	4,496,337.00	16,887.00	0.4%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	97,263.00	97,263.00	(23.32)	134,878.00	37,615.00	38.7%
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	78,312.00	78,312.00	(300.00)	125,008.00	46,696.00	59.6%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	23,808.00	23,808.00	0.00	52,835.00	29,027.00	121.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			199,383.00	199,383.00	(323.32)	312,721.00	113,338.00	56.8%
TOTAL, REVENUES			4,985,073.00	4,985,073.00	751,780.69	5,358,374.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,471,596.00	1,471,596.00	311,546.33	1,752,415.00	(280,819.00)	-19.1%
Certificated Pupil Support Salaries		1200	176,201.00	176,201.00	38,820.96	189,744.00	(13,543.00)	-7.7%
Certificated Supervisors' and Administrators' Salaries		1300	262,593.00	262,593.00	66,998.88	280,072.00	(17,479.00)	-6.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Certificated Salaries		1900	243,198.00	243,198.00	51,614.67	311,952.00	(68,754.00)	-28.3%
TOTAL, CERTIFICATED SALARIES			2,153,588.00	2,153,588.00	468,980.84	2,534,183.00	(380,595.00)	-17.7%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	144,952.00	144,952.00	39,683.38	160,763.00	(15,811.00)	-10.9%
Classified Support Salaries		2200	173,102.00	173,102.00	44,989.65	202,870.00	(29,768.00)	-17.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	363,052.00	363,052.00	87,891.43	382,308.00	(19,256.00)	-5.3%
Other Classified Salaries		2900	0.00	0.00	0.00	1,251.00	(1,251.00)	New
TOTAL, CLASSIFIED SALARIES			681,106.00	681,106.00	172,564.46	747,192.00	(66,086.00)	-9.7%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	368,228.00	368,228.00	74,398.75	456,463.00	(88,235.00)	-24.0%
PERS		3201-3202	172,224.00	172,224.00	37,844.41	210,294.00	(38,070.00)	-22.1%
OASDI/Medicare/Alternative		3301-3302	91,104.00	91,104.00	23,066.82	103,014.00	(11,910.00)	-13.1%
Health and Welfare Benefits		3401-3402	215,150.00	215,150.00	44,003.62	224,497.00	(9,347.00)	-4.3%
Unemployment Insurance		3501-3502	13,909.00	13,909.00	332.41	2,130.00	11,779.00	84.7%
Workers' Compensation		3601-3602	53,860.00	53,860.00	11,793.18	58,786.00	(4,926.00)	-9.1%
OPEB, Allocated		3701-3702	17.00	17.00	1,833.51	9,906.00	(9,889.00)	-58,170.6%
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			914,492.00	914,492.00	193,272.70	1,065,090.00	(150,598.00)	-16.5%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	64,749.00	64,749.00	100,362.80	138,096.00	(73,347.00)	-113.3%
Materials and Supplies		4300	197,840.00	197,840.00	24,305.29	239,969.00	(42,129.00)	-21.3%
Noncapitalized Equipment		4400	887,490.00	887,490.00	41,187.94	705,448.00	182,042.00	20.5%
TOTAL, BOOKS AND SUPPLIES			1,150,079.00	1,150,079.00	165,856.03	1,083,513.00	66,566.00	5.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	5,000.00	5,000.00	2,000.00	5,000.00	0.00	0.0%
Travel and Conferences		5200	11,505.00	11,505.00	1,350.00	12,213.00	(708.00)	-6.2%
Dues and Memberships		5300	0.00	0.00	0.00	500.00	(500.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	39,050.00	39,050.00	14,175.93	39,050.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	655.00	655.00	0.00	655.00	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	5,157.00	5,157.00	245.60	5,157.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	336,773.00	336,773.00	106,688.20	409,250.00	(72,477.00)	-21.5%
Communications		5900	43,646.00	43,646.00	9,420.29	43,699.00	(53.00)	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			441,786.00	441,786.00	133,880.02	515,524.00	(73,738.00)	-16.7%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Equipment		6400	50,588.00	50,588.00	0.00	805,059.00	(754,471.00)	-1,491.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,588.00	50,588.00	0.00	805,059.00	(754,471.00)	-1,491.4%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	485,150.00	485,150.00	0.00	294,245.00	190,905.00	39.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			485,150.00	485,150.00	0.00	294,245.00	190,905.00	39.3%
TOTAL, EXPENDITURES			5,876,789.00	5,876,789.00	1,134,554.05	7,044,806.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		



Resource	Description	2023-24 Projected Totals
6391	Adult Education Program	616,261.16
Total, Restricted Balance		616,261.16

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	125,950.00	125,950.00	68,939.00	295,822.00	169,872.00	134.9%
3) Other State Revenue		8300-8599	759,867.00	759,867.00	257,991.00	841,975.00	82,108.00	10.8%
4) Other Local Revenue		8600-8799	2,940,249.00	2,940,249.00	0.00	2,993,069.00	52,820.00	1.8%
5) TOTAL, REVENUES			3,826,066.00	3,826,066.00	326,930.00	4,130,866.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,283,204.00	1,283,204.00	412,186.00	1,639,284.00	(356,080.00)	-27.7%
2) Classified Salaries		2000-2999	1,061,589.00	1,061,589.00	275,170.00	1,158,632.00	(97,043.00)	-9.1%
3) Employee Benefits		3000-3999	1,044,422.00	1,044,422.00	244,828.38	1,269,576.00	(225,154.00)	-21.6%
4) Books and Supplies		4000-4999	202,494.00	202,494.00	36,348.08	181,227.00	21,267.00	10.5%
5) Services and Other Operating Expenditures		5000-5999	283,239.00	283,239.00	60,561.07	(62,030.00)	345,269.00	121.9%
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	376,297.00	376,297.00	0.00	398,254.00	(21,957.00)	-5.8%
9) TOTAL, EXPENDITURES			4,251,245.00	4,251,245.00	1,029,093.53	4,584,943.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(425,179.00)	(425,179.00)	(702,163.53)	(454,077.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	422,919.00	422,919.00	0.00	305,708.00	(117,211.00)	-27.7%
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			422,919.00	422,919.00	0.00	305,708.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,260.00)	(2,260.00)	(702,163.53)	(148,369.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	484,622.18	484,622.18		484,622.18	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)			484,622.18	484,622.18		484,622.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			484,622.18	484,622.18		484,622.18		
2) Ending Balance, June 30 (E + F1e)			482,362.18	482,362.18		336,253.18		
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	482,362.18	482,362.18		342,576.18		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(6,323.00)		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	25,045.00	25,045.00	0.00	35,032.00	9,987.00	39.9%
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	100,905.00	100,905.00	68,939.00	260,790.00	159,885.00	158.5%
TOTAL, FEDERAL REVENUE			125,950.00	125,950.00	68,939.00	295,822.00	169,872.00	134.9%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	692.00	692.00	0.00	963.00	271.00	39.2%
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	759,175.00	759,175.00	257,991.00	841,012.00	81,837.00	10.8%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			759,867.00	759,867.00	257,991.00	841,975.00	82,108.00	10.8%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	340.00	340.00	0.00	287.00	(53.00)	-15.6%
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	2,939,909.00	2,939,909.00	0.00	2,992,782.00	52,873.00	1.8%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,940,249.00	2,940,249.00	0.00	2,993,069.00	52,820.00	1.8%
TOTAL, REVENUES			3,826,066.00	3,826,066.00	326,930.00	4,130,866.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,099,957.00	1,099,957.00	365,193.20	1,441,345.00	(341,388.00)	-31.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	183,247.00	183,247.00	46,992.80	197,939.00	(14,692.00)	-8.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,283,204.00	1,283,204.00	412,186.00	1,639,284.00	(356,080.00)	-27.7%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	860,288.00	860,288.00	216,346.93	942,827.00	(82,539.00)	-9.6%
Classified Support Salaries		2200	49,586.00	49,586.00	12,425.00	52,433.00	(2,847.00)	-5.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	151,715.00	151,715.00	46,398.07	163,372.00	(11,657.00)	-7.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,061,589.00	1,061,589.00	275,170.00	1,158,632.00	(97,043.00)	-9.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	147,062.00	147,062.00	29,450.04	171,533.00	(24,471.00)	-16.6%
PERS		3201-3202	364,545.00	364,545.00	92,098.38	497,829.00	(133,284.00)	-36.6%
OASDI/Medicare/Alternative		3301-3302	124,544.00	124,544.00	38,364.30	162,286.00	(37,742.00)	-30.3%
Health and Welfare Benefits		3401-3402	353,506.00	353,506.00	70,028.86	377,774.00	(24,268.00)	-6.9%
Unemployment Insurance		3501-3502	11,632.00	11,632.00	365.59	1,398.00	10,234.00	88.0%
Workers' Compensation		3601-3602	43,133.00	43,133.00	12,511.18	50,361.00	(7,228.00)	-16.8%
OPEB, Allocated		3701-3702	0.00	0.00	2,010.03	8,395.00	(8,395.00)	New
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			1,044,422.00	1,044,422.00	244,828.38	1,269,576.00	(225,154.00)	-21.6%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	75,895.00	75,895.00	23,104.11	82,320.00	(6,425.00)	-8.5%
Noncapitalized Equipment		4400	4,630.00	4,630.00	568.95	4,275.00	355.00	7.7%
Food		4700	121,969.00	121,969.00	12,675.02	94,632.00	27,337.00	22.4%
TOTAL, BOOKS AND SUPPLIES			202,494.00	202,494.00	36,348.08	181,227.00	21,267.00	10.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	392.00	392.00	135.45	892.00	(500.00)	-127.6%
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	27,780.00	27,780.00	5,923.50	30,504.00	(2,724.00)	-9.8%
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	3,830.00	3,830.00	(4,596.40)	(419,795.00)	423,625.00	11,060.7%
Professional/Consulting Services and								
Operating Expenditures		5800	250,046.00	250,046.00	58,877.37	325,197.00	(75,151.00)	-30.1%
Communications		5900	1,191.00	1,191.00	221.15	1,172.00	19.00	1.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			283,239.00	283,239.00	60,561.07	(62,030.00)	345,269.00	121.9%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	376,297.00	376,297.00	0.00	398,254.00	(21,957.00)	-5.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			376,297.00	376,297.00	0.00	398,254.00	(21,957.00)	-5.8%
<b>TOTAL, EXPENDITURES</b>			4,251,245.00	4,251,245.00	1,029,093.53	4,584,943.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	422,919.00	422,919.00	0.00	305,708.00	(117,211.00)	-27.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			422,919.00	422,919.00	0.00	305,708.00	(117,211.00)	-27.7%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			422,919.00	422,919.00	0.00	305,708.00		

Resource	Description	2023-24 Projected Totals
5059	Child Dev elopment: ARP Calif ornia State Preschool Program One- time Stipend	23,177.92
5160	Child Care and Dev elopment Programs Administered by Calif ornia Department of Social Services (Federal Funds)	284,453.00
6129	Child Dev elopment: Center-Based Reserve Account for Department of Social Services Programs	20,366.85
6130	Child Dev elopment: Center-Based Reserve Account	14,577.98
9010	Other Restricted Local	.43
Total, Restricted Balance		342,576.18

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,068,966.00	2,068,966.00	431,667.27	2,158,966.00	90,000.00	4.3%
3) Other State Revenue		8300-8599	4,234,765.00	4,234,765.00	216,861.50	4,451,627.00	216,862.00	5.1%
4) Other Local Revenue		8600-8799	223,700.00	223,700.00	187,086.06	230,497.00	6,797.00	3.0%
5) TOTAL, REVENUES			6,527,431.00	6,527,431.00	835,614.83	6,841,090.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,215,075.00	2,215,075.00	462,114.96	2,371,592.00	(156,517.00)	-7.1%
3) Employee Benefits		3000-3999	874,538.00	874,538.00	170,762.86	903,214.00	(28,676.00)	-3.3%
4) Books and Supplies		4000-4999	3,214,976.00	3,214,976.00	640,399.40	3,248,480.00	(33,504.00)	-1.0%
5) Services and Other Operating Expenditures		5000-5999	213,800.00	213,800.00	48,893.58	212,146.00	1,654.00	0.8%
6) Capital Outlay		6000-6999	600,000.00	600,000.00	133,354.92	700,000.00	(100,000.00)	-16.7%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	235,318.00	235,318.00	0.00	224,434.00	10,884.00	4.6%
9) TOTAL, EXPENDITURES			7,353,707.00	7,353,707.00	1,455,525.72	7,659,866.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(826,276.00)	(826,276.00)	(619,910.89)	(818,776.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(826,276.00)	(826,276.00)	(619,910.89)	(818,776.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,047,288.54	4,047,288.54		4,047,288.54	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,047,288.54	4,047,288.54		4,047,288.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,047,288.54	4,047,288.54		4,047,288.54		
2) Ending Balance, June 30 (E + F1e)			3,221,012.54	3,221,012.54		3,228,512.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,206,845.61	3,206,845.61		3,214,345.61		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		14,166.93		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	14,166.93	14,166.93		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	2,068,966.00	2,068,966.00	431,667.27	2,158,966.00	90,000.00	4.3%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,068,966.00	2,068,966.00	431,667.27	2,158,966.00	90,000.00	4.3%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	4,234,765.00	4,234,765.00	216,861.50	4,451,627.00	216,862.00	5.1%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,234,765.00	4,234,765.00	216,861.50	4,451,627.00	216,862.00	5.1%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	222,200.00	222,200.00	187,101.41	228,997.00	6,797.00	3.1%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	(15.35)	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			223,700.00	223,700.00	187,086.06	230,497.00	6,797.00	3.0%
TOTAL, REVENUES			6,527,431.00	6,527,431.00	835,614.83	6,841,090.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	1,498,393.00	1,498,393.00	289,735.44	1,588,074.00	(89,681.00)	-6.0%
Classified Supervisors' and Administrators' Salaries		2300	564,423.00	564,423.00	141,064.57	625,851.00	(61,428.00)	-10.9%
Clerical, Technical and Office Salaries		2400	118,259.00	118,259.00	24,223.58	119,825.00	(1,566.00)	-1.3%
Other Classified Salaries		2900	34,000.00	34,000.00	7,091.37	37,842.00	(3,842.00)	-11.3%
TOTAL, CLASSIFIED SALARIES			2,215,075.00	2,215,075.00	462,114.96	2,371,592.00	(156,517.00)	-7.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	468,796.00	468,796.00	87,236.75	524,332.00	(55,536.00)	-11.8%
OASDI/Medicare/Alternative		3301-3302	158,217.00	158,217.00	42,325.58	173,467.00	(15,250.00)	-9.6%
Health and Welfare Benefits		3401-3402	197,748.00	197,748.00	30,530.72	154,956.00	42,792.00	21.6%



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	10,348.00	10,348.00	287.88	1,174.00	9,174.00	88.7%
Workers' Compensation		3601-3602	39,377.00	39,377.00	9,079.21	42,305.00	(2,928.00)	-7.4%
OPEB, Allocated		3701-3702	52.00	52.00	1,302.72	6,980.00	(6,928.00)	-13,323.1%
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			874,538.00	874,538.00	170,762.86	903,214.00	(28,676.00)	-3.3%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	317,976.00	317,976.00	49,111.72	351,480.00	(33,504.00)	-10.5%
Noncapitalized Equipment		4400	597,000.00	597,000.00	0.00	597,000.00	0.00	0.0%
Food		4700	2,300,000.00	2,300,000.00	591,287.68	2,300,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,214,976.00	3,214,976.00	640,399.40	3,248,480.00	(33,504.00)	-1.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,700.00	1,700.00	1,461.36	2,500.00	(800.00)	-47.1%
Dues and Memberships		5300	1,000.00	1,000.00	2,146.00	2,146.00	(1,146.00)	-114.6%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	23,000.00	23,000.00	3,166.90	20,500.00	2,500.00	10.9%
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	87,600.00	87,600.00	98.00	88,000.00	(400.00)	-0.5%
Professional/Consulting Services and								
Operating Expenditures		5800	96,400.00	96,400.00	41,633.05	96,400.00	0.00	0.0%
Communications		5900	4,100.00	4,100.00	388.27	2,600.00	1,500.00	36.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			213,800.00	213,800.00	48,893.58	212,146.00	1,654.00	0.8%
<b>CAPITAL OUTLAY</b>								
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	600,000.00	600,000.00	133,354.92	700,000.00	(100,000.00)	-16.7%
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			600,000.00	600,000.00	133,354.92	700,000.00	(100,000.00)	-16.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	235,318.00	235,318.00	0.00	224,434.00	10,884.00	4.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			235,318.00	235,318.00	0.00	224,434.00	10,884.00	4.6%
TOTAL, EXPENDITURES			7,353,707.00	7,353,707.00	1,455,525.72	7,659,866.00		
<b>INTERFUND TRANSFERS</b>								

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

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	2,991,496.43
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	5,460.57
5465	Child Nutrition: SNP COVID-19 Emergency Operational Costs Reimbursement (ECR)	526.61
7033	Child Nutrition: School Food Best Practices Apportionment	216,862.00
Total, Restricted Balance		3,214,345.61

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,815.00	10,815.00	(.43)	10,815.00	0.00	0.0%
5) TOTAL, REVENUES			10,815.00	10,815.00	(.43)	10,815.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	49,080.00	49,080.00	0.00	49,080.00	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			49,080.00	49,080.00	0.00	49,080.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(38,265.00)	(38,265.00)	(.43)	(38,265.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(38,265.00)	(38,265.00)	(.43)	(38,265.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	483,710.03	483,710.03		483,710.03	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)			483,710.03	483,710.03		483,710.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			483,710.03	483,710.03		483,710.03		
2) Ending Balance, June 30 (E + F1e)			445,445.03	445,445.03		445,445.03		
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	0.00	0.00		445,445.03		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	445,445.03	445,445.03		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,815.00	10,815.00	(.43)	10,815.00	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			10,815.00	10,815.00	(.43)	10,815.00	0.00	0.0%
TOTAL, REVENUES			10,815.00	10,815.00	(.43)	10,815.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	28,000.00	28,000.00	0.00	28,000.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	21,080.00	21,080.00	0.00	21,080.00	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			49,080.00	49,080.00	0.00	49,080.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			49,080.00	49,080.00	0.00	49,080.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								

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

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	112,552.00	112,552.00	(4.69)	112,552.00	0.00	0.0%
5) TOTAL, REVENUES			112,552.00	112,552.00	(4.69)	112,552.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,777.00	14,777.00	3,896.40	15,854.00	(1,077.00)	-7.3%
3) Employee Benefits		3000-3999	7,438.00	7,438.00	1,794.84	7,801.00	(363.00)	-4.9%
4) Books and Supplies		4000-4999	0.00	0.00	20,002.62	20,208.00	(20,208.00)	New
5) Services and Other Operating Expenditures		5000-5999	90,000.00	90,000.00	15,840.00	90,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,034,493.00	1,034,493.00	77,463.75	1,861,449.00	(826,956.00)	-79.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,146,708.00	1,146,708.00	118,997.61	1,995,312.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,034,156.00)	(1,034,156.00)	(119,002.30)	(1,882,760.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,034,156.00)	(1,034,156.00)	(119,002.30)	(1,882,760.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,197,660.52	5,197,660.52		5,197,660.52	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)			5,197,660.52	5,197,660.52		5,197,660.52		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,197,660.52	5,197,660.52		5,197,660.52		
2) Ending Balance, June 30 (E + F1e)			4,163,504.52	4,163,504.52		3,314,900.52		
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	4,163,504.52		3,314,900.52		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	4,163,504.52	0.00		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	112,552.00	112,552.00	(4.69)	112,552.00	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			112,552.00	112,552.00	(4.69)	112,552.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			112,552.00	112,552.00	(4.69)	112,552.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	14,777.00	14,777.00	3,896.40	15,854.00	(1,077.00)	-7.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			14,777.00	14,777.00	3,896.40	15,854.00	(1,077.00)	-7.3%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	3,990.00	3,990.00	1,005.72	4,230.00	(240.00)	-6.0%
OASDI/Medicare/Alternative		3301-3302	1,130.00	1,130.00	311.97	1,213.00	(83.00)	-7.3%
Health and Welfare Benefits		3401-3402	1,959.00	1,959.00	393.48	1,967.00	(8.00)	-0.4%
Unemployment Insurance		3501-3502	74.00	74.00	2.03	79.00	(5.00)	-6.8%
Workers' Compensation		3601-3602	285.00	285.00	69.95	285.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	11.69	27.00	(27.00)	New
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			7,438.00	7,438.00	1,794.84	7,801.00	(363.00)	-4.9%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	3,823.80	4,029.00	(4,029.00)	New
Noncapitalized Equipment		4400	0.00	0.00	16,178.82	16,179.00	(16,179.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	20,002.62	20,208.00	(20,208.00)	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	90,000.00	90,000.00	15,840.00	90,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			90,000.00	90,000.00	15,840.00	90,000.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	25,915.00	25,915.00	(25,915.00)	New
Buildings and Improvements of Buildings		6200	1,009,009.00	1,009,009.00	51,548.75	1,491,087.00	(482,078.00)	-47.8%
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	25,484.00	25,484.00	0.00	344,447.00	(318,963.00)	-1,251.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,034,493.00	1,034,493.00	77,463.75	1,861,449.00	(826,956.00)	-79.9%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,146,708.00	1,146,708.00	118,997.61	1,995,312.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	886,430.00	886,430.00	320,925.81	886,430.00	0.00	0.0%
5) TOTAL, REVENUES			886,430.00	886,430.00	320,925.81	886,430.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,501.00	8,501.00	0.00	8,501.00	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			8,501.00	8,501.00	0.00	8,501.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			877,929.00	877,929.00	320,925.81	877,929.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			877,929.00	877,929.00	320,925.81	877,929.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,816,597.86	6,816,597.86		6,816,597.86	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)			6,816,597.86	6,816,597.86		6,816,597.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,816,597.86	6,816,597.86		6,816,597.86		
2) Ending Balance, June 30 (E + F1e)			7,694,526.86	7,694,526.86		7,694,526.86		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	7,517,890.12	7,517,890.12		7,517,890.12		
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	0.00	0.00		176,636.74		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	176,636.74	176,636.74		0.00		
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	115,430.00	115,430.00	(6.12)	115,430.00	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	771,000.00	771,000.00	320,931.93	771,000.00	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			886,430.00	886,430.00	320,925.81	886,430.00	0.00	0.0%
TOTAL, REVENUES			886,430.00	886,430.00	320,925.81	886,430.00		
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	8,501.00	8,501.00	0.00	8,501.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,501.00	8,501.00	0.00	8,501.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,501.00	8,501.00	0.00	8,501.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	7,517,890.12
Total, Restricted Balance		7,517,890.12

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	517,185.00	517,185.00	85.56	517,185.00	0.00	0.0%
5) TOTAL, REVENUES			517,185.00	517,185.00	85.56	517,185.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	543,025.00	543,025.00	281,093.79	545,993.00	(2,968.00)	-0.5%
6) Capital Outlay		6000-6999	213,891.00	213,891.00	0.00	268,801.00	(54,910.00)	-25.7%
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			756,916.00	756,916.00	281,093.79	814,794.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(239,731.00)	(239,731.00)	(281,008.23)	(297,609.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(239,731.00)	(239,731.00)	(281,008.23)	(297,609.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,326,880.59	17,326,880.59		17,326,880.59	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)			17,326,880.59	17,326,880.59		17,326,880.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,326,880.59	17,326,880.59		17,326,880.59		
2) Ending Balance, June 30 (E + F1e)			17,087,149.59	17,087,149.59		17,029,271.59		
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	11,688,600.43	11,688,600.43		11,633,690.43		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	4,890,119.00		5,395,581.16		
Track & Field Replacement	0000	9780		2,550,000.00				
BHS - Pool Project	0000	9780		1,321,208.00				
Financing	0000	9780		1,018,911.00				
Track & Field replacement	0000	9780				2,550,000.00		
BHS-Pool Project	0000	9780				1,321,208.00		
Financing	0000	9780				1,018,911.00		
Other	0000	9780				505,462.16		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	5,398,549.16	508,430.16		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	240,000.00	240,000.00	0.00	240,000.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	277,185.00	277,185.00	85.56	277,185.00	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			517,185.00	517,185.00	85.56	517,185.00	0.00	0.0%
TOTAL, REVENUES			517,185.00	517,185.00	85.56	517,185.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	100,000.00	100,000.00	0.00	100,000.00	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	443,025.00	443,025.00	281,093.79	445,993.00	(2,968.00)	-0.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			543,025.00	543,025.00	281,093.79	545,993.00	(2,968.00)	-0.5%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	213,891.00	213,891.00	0.00	268,801.00	(54,910.00)	-25.7%
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			213,891.00	213,891.00	0.00	268,801.00	(54,910.00)	-25.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			756,916.00	756,916.00	281,093.79	814,794.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
6230	California Clean Energy Jobs Act	.42
9010	Other Restricted Local	11,633,690.01
Total, Restricted Balance		11,633,690.43

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,452,686.00	13,452,686.00	0.00	13,452,686.00	0.00	0.0%
5) TOTAL, REVENUES			13,452,686.00	13,452,686.00	0.00	13,452,686.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	15,427,615.00	15,427,615.00	0.00	15,427,615.00	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			15,427,615.00	15,427,615.00	0.00	15,427,615.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,974,929.00)	(1,974,929.00)	0.00	(1,974,929.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,974,929.00)	(1,974,929.00)	0.00	(1,974,929.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,616,803.00	14,616,803.00		14,616,803.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,616,803.00	14,616,803.00		14,616,803.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,616,803.00	14,616,803.00		14,616,803.00		
2) Ending Balance, June 30 (E + F1e)			12,641,874.00	12,641,874.00		12,641,874.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) 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	0.00	0.00		12,641,874.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	12,641,874.00	12,641,874.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	12,388,517.00	12,388,517.00	0.00	12,388,517.00	0.00	0.0%
Unsecured Roll		8612	405,545.00	405,545.00	0.00	405,545.00	0.00	0.0%
Prior Years' Taxes		8613	398,365.00	398,365.00	0.00	398,365.00	0.00	0.0%
Supplemental Taxes		8614	220,661.00	220,661.00	0.00	220,661.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	39,598.00	39,598.00	0.00	39,598.00	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			13,452,686.00	13,452,686.00	0.00	13,452,686.00	0.00	0.0%
TOTAL, REVENUES			13,452,686.00	13,452,686.00	0.00	13,452,686.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	4,564,752.00	4,564,752.00	0.00	4,564,752.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	10,862,863.00	10,862,863.00	0.00	10,862,863.00	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)			15,427,615.00	15,427,615.00	0.00	15,427,615.00	0.00	0.0%
TOTAL, EXPENDITURES			15,427,615.00	15,427,615.00	0.00	15,427,615.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,818,596.00	1,818,596.00	0.00	1,820,505.00	1,909.00	0.1%
5) TOTAL, REVENUES			1,818,596.00	1,818,596.00	0.00	1,820,505.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,868,596.00	1,868,596.00	767,137.27	1,866,462.00	2,134.00	0.1%
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			1,868,596.00	1,868,596.00	767,137.27	1,866,462.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			(50,000.00)	(50,000.00)	(767,137.27)	(45,957.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(50,000.00)	(50,000.00)	(767,137.27)	(45,957.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	150,261.43	150,261.43		150,261.43	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)			150,261.43	150,261.43		150,261.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			150,261.43	150,261.43		150,261.43		
2) Ending Net Position, June 30 (E + F1e)			100,261.43	100,261.43		104,304.43		
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	100,261.43	100,261.43		104,304.43		
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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								
In-District Premiums/Contributions		8674	1,818,596.00	1,818,596.00	0.00	1,820,505.00	1,909.00	0.1%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,818,596.00	1,818,596.00	0.00	1,820,505.00	1,909.00	0.1%
TOTAL, REVENUES			1,818,596.00	1,818,596.00	0.00	1,820,505.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,868,596.00	1,868,596.00	767,137.27	1,866,462.00	2,134.00	0.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,868,596.00	1,868,596.00	767,137.27	1,866,462.00	2,134.00	0.1%
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			1,868,596.00	1,868,596.00	767,137.27	1,866,462.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	42,000.00	42,000.00	0.00	25,000.00	(17,000.00)	-40.5%
5) TOTAL, REVENUES			42,000.00	42,000.00	0.00	25,000.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,394,229.00	1,394,229.00	0.00	1,356,805.00	37,424.00	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			1,394,229.00	1,394,229.00	0.00	1,356,805.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			(1,352,229.00)	(1,352,229.00)	0.00	(1,331,805.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,352,229.00)	(1,352,229.00)	0.00	(1,331,805.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,331,804.53	1,331,804.53		1,331,804.53	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			1,331,804.53	1,331,804.53		1,331,804.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,331,804.53	1,331,804.53		1,331,804.53		
2) Ending Net Position, June 30 (E + F1e)			(20,424.47)	(20,424.47)		(.47)		
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	(20,424.47)	(20,424.47)		(.47)		
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	80,000.00	80,000.00	0.00	40,000.00	(40,000.00)	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(38,000.00)	(38,000.00)	0.00	(15,000.00)	23,000.00	-60.5%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			42,000.00	42,000.00	0.00	25,000.00	(17,000.00)	-40.5%
TOTAL, REVENUES			42,000.00	42,000.00	0.00	25,000.00		
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,394,229.00	1,394,229.00	0.00	1,356,805.00	37,424.00	2.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,394,229.00	1,394,229.00	0.00	1,356,805.00	37,424.00	2.7%
TOTAL, EXPENSES			1,394,229.00	1,394,229.00	0.00	1,356,805.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + 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)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	13,947.00	13,947.00	13,411.92	14,022.60	75.60	1.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00				0.00	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00				0.00	
<b>4. Total, District Regular ADA</b> (Sum of Lines A1 through A3)	13,947.00	13,947.00	13,411.92	14,022.60	75.60	1.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00				0.00	
b. Special Education-Special Day Class	0.00				0.00	
c. Special Education-NPS/LCI	0.00				0.00	
d. Special Education Extended Year	0.00				0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00				0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00				0.00	
<b>g. Total, District Funded County Program ADA</b> (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	13,947.00	13,947.00	13,411.92	14,022.60	75.60	1.0%
<b>7. Adults in Correctional Facilities</b>	0.00				0.00	
<b>8. Charter School ADA</b> (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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils	0.00				0.00	
b. Juvenile Halls, Homes, and Camps	0.00				0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00				0.00	
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00				0.00	
b. Special Education-Special Day Class	0.00				0.00	
c. Special Education-NPS/LCI	0.00				0.00	
d. Special Education Extended Year	0.00				0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00				0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00				0.00	
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Adults in Correctional Facilities</b>	0.00				0.00	
<b>5. County Operations Grant ADA</b>	0.00				0.00	
<b>6. Charter School ADA</b> (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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	0.00				0.00	
<b>2. Charter School County Program Alternative</b>						
<b>Education ADA</b>						
a. County Group Home and Institution Pupils	0.00				0.00	
b. Juvenile Halls, Homes, and Camps	0.00				0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00				0.00	
<b>d. Total, Charter School County Program Alternative Education ADA</b>						
<b>(Sum of Lines C2a through C2c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00				0.00	
b. Special Education-Special Day Class	0.00				0.00	
c. Special Education-NPS/LCI	0.00				0.00	
d. Special Education Extended Year	0.00				0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00				0.00	
<b>f. Total, Charter School Funded County Program ADA</b>						
<b>(Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA</b>						
<b>(Sum of Lines C1, C2d, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	0.00				0.00	
<b>6. Charter School County Program Alternative</b>						
<b>Education ADA</b>						
a. County Group Home and Institution Pupils	0.00				0.00	
b. Juvenile Halls, Homes, and Camps	0.00				0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00				0.00	
<b>d. Total, Charter School County Program Alternative Education ADA</b>						
<b>(Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00				0.00	
b. Special Education-Special Day Class	0.00				0.00	
c. Special Education-NPS/LCI	0.00				0.00	
d. Special Education Extended Year	0.00				0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00				0.00	
<b>f. Total, Charter School Funded County Program ADA</b>						

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):	0									
A. BEGINNING CASH			71,627,146.34	66,716,745.01	47,334,896.15	45,619,649.08	38,011,802.32	28,605,967.59	51,018,478.47	57,012,925.52
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		3,644,433.00	3,644,433.00	15,984,541.00	6,559,980.00	6,559,980.00	15,984,541.00	6,559,980.00	4,705,739.00
Property Taxes	8020-8079		820,515.00	619,548.00	0.00	0.00	794,914.00	16,346,212.00	10,592,547.00	2,567,699.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	8,313.00	131,024.00	75,603.97	0.00	336,631.06	1,418,247.33
Other State Revenue	8300-8599		960,022.00	1,085,339.00	4,568,035.00	4,529,650.00	770,566.77	4,700,635.99	6,988,313.86	1,549,120.02
Other Local Revenue	8600-8799		2,265.00	8,184.00	52,397.00	92,383.00	1,569,195.43	43,355.19	522,954.76	1,031,966.97
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			5,427,235.00	5,357,504.00	20,613,286.00	11,313,037.00	9,770,260.17	37,074,744.18	25,000,426.68	11,272,772.32
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		690,323.57	7,495,011.28	7,092,717.79	7,523,153.25	7,704,526.63	8,038,013.44	7,850,266.99	8,005,774.16
Classified Salaries	2000-2999		304,683.73	2,236,515.91	2,802,627.87	3,051,778.47	3,376,645.43	3,122,422.38	3,127,073.53	3,073,980.65
Employee Benefits	3000-3999		137,416.43	2,341,930.49	3,914,697.20	4,047,409.06	4,114,293.00	3,658,057.15	3,641,550.63	3,631,328.12
Books and Supplies	4000-4999		98,082.84	2,022,598.04	946,792.94	545,831.54	367,906.45	512,988.94	2,294,733.07	9,107,706.06
Services	5000-5999		194,756.62	3,455,120.37	2,029,531.21	3,741,605.88	3,429,091.22	3,040,448.06	2,583,257.12	3,356,093.64
Capital Outlay	6000-6599		0.00	115,186.51	26,078.95	88,679.90	209,102.92	42,132.62	97,444.92	5,784.58
Other Outgo	7000-7499		3,729.00	139,808.97	73,600.62	71,955.15	329,453.00	304,322.09	138,539.98	120,683.21



Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,428,992.19	17,806,171.57	16,886,046.58	19,070,413.25	19,531,018.65	18,718,384.67	19,732,866.25	27,301,350.42
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	34,900,216.11	103,236.64	1,403,664.81	(241,954.97)	67,545.30	5,578.88	4,758,723.99	884,397.00	2,913,965.37
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	30,486.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	647,197.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		35,577,900.06	103,236.64	1,403,664.81	(241,954.97)	67,545.30	5,578.88	4,758,723.99	884,397.00	2,913,965.37
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	25,372,444.02	9,011,880.78	8,336,846.10	3,788,409.52	(81,984.19)	(349,344.87)	474,832.36	(70,229.87)	(184,481.12)
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	3,006,303.80	0.00	0.00	1,412,122.00	0.00	0.00	227,740.26	227,740.26	227,740.26
Deferred Inflows of Resources	9690	15,460,577.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		43,839,324.82	9,011,880.78	8,336,846.10	5,200,531.52	(81,984.19)	(349,344.87)	702,572.62	157,510.39	43,259.14
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(8,261,424.76)	(8,908,644.14)	(6,933,181.29)	(5,442,486.49)	149,529.49	354,923.75	4,056,151.38	726,886.61	2,870,706.23
E. NET INCREASE/DECREASE (B - C + D)			(4,910,401.33)	(19,381,848.86)	(1,715,247.07)	(7,607,846.76)	(9,405,834.73)	22,412,510.88	5,994,447.05	(13,157,871.87)
F. ENDING CASH (A + E)			66,716,745.01	47,334,896.15	45,619,649.08	38,011,802.32	28,605,967.59	51,018,478.47	57,012,925.52	43,855,053.65
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):	0								
A. BEGINNING CASH		43,855,053.65	50,944,549.20	54,037,781.87	60,550,454.33				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	14,130,301.00	4,705,739.00	4,705,739.00	14,130,301.00	4,141,405.00	0.00	105,457,112.00	105,457,112.00
Property Taxes	8020-8079	(25,235.00)	11,513,638.00	12,737,554.00	8,561,100.00	(123,635.00)	0.00	64,404,857.00	64,404,857.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	854,283.69	146,857.13	94,222.71	2,037,474.65	1,717,024.46	0.00	6,819,682.00	6,819,682.00
Other State Revenue	8300-8599	1,054,771.55	5,660,914.07	5,650,651.40	2,660,891.19	(4,283,293.85)	0.00	35,895,617.00	35,895,617.00
Other Local Revenue	8600-8799	1,031,966.97	888,495.37	818,435.79	627,602.98	(1,507,648.46)	0.00	5,181,554.00	5,181,554.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		17,046,088.21	22,915,643.57	24,006,602.90	28,017,369.82	(56,147.85)	0.00	217,758,822.00	217,758,822.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	8,021,893.80	8,019,997.37	8,019,997.37	10,611,940.62	2,314,160.73	0.00	91,387,777.00	91,387,777.00
Classified Salaries	2000-2999	3,078,810.77	3,068,111.77	3,041,224.36	6,744,673.13	0.00	0.00	37,028,548.00	37,028,548.00
Employee Benefits	3000-3999	3,571,853.71	3,520,071.45	3,515,544.95	12,820,849.18	157,121.64	0.00	49,072,123.00	49,072,123.00
Books and Supplies	4000-4999	1,779,247.59	1,696,527.18	2,213,555.96	699,605.38	0.00	0.00	22,285,576.00	22,285,576.00
Services	5000-5999	3,905,910.39	3,342,052.20	2,483,926.03	3,646,377.43	2,242,321.83	0.00	37,450,492.00	37,450,492.00
Capital Outlay	6000-6599	42,064.73	0.00	38,167.08	57,399.79	0.00	0.00	722,042.00	722,042.00
Other Outgo	7000-7499	101,323.09	105,307.96	113,295.33	443,737.06	62,033.53	0.00	2,007,789.00	2,007,789.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	305,708.00	0.00	0.00	305,708.00	305,708.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		20,501,104.08	19,752,067.93	19,425,711.08	35,330,290.58	4,775,637.74	0.00	240,260,055.00	240,260,055.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	11,290,982.56	2,833,505.36	1,328,980.36	6,845,798.11	2,705,792.70	0.00	34,900,216.11	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	30,486.07	0.00	30,486.07	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	647,197.88	0.00	647,197.88	
Lease Receivable	9380	0.00	0.00	0.00	0.00		0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		11,290,982.56	2,833,505.36	1,328,980.36	6,845,798.11	3,383,476.65	0.00	35,577,900.06	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	518,730.88	2,676,108.06	(830,540.54)	1,795,891.96	286,324.95	0.00	25,372,444.02	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	227,740.26	227,740.26	227,740.26	227,740.24	0.00	0.00	3,006,303.80	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	15,460,577.00	0.00	0.00	15,460,577.00	
SUBTOTAL		746,471.14	2,903,848.32	(602,800.28)	17,484,209.20	286,324.95	0.00	43,839,324.82	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		10,544,511.42	(70,342.97)	1,931,780.63	(10,638,411.09)	3,097,151.70	0.00	(8,261,424.76)	
E. NET INCREASE/DECREASE (B - C + D)		7,089,495.55	3,093,232.67	6,512,672.46	(17,951,331.85)	(1,734,633.89)	0.00	(30,762,657.76)	(22,501,233.00)
F. ENDING CASH (A + E)		50,944,549.20	54,037,781.87	60,550,454.33	42,599,122.47				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								40,864,488.58	

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			42,599,122.47	23,060,198.70	23,436,949.03	10,609,755.54	5,435,976.05	(1,481,901.04)	13,557,599.91	23,571,085.89
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		5,177,426.37	5,177,426.37	9,319,367.46	9,319,367.46	9,319,367.46	9,319,367.46	9,319,367.46	9,319,367.46
Property Taxes	8020-8079		776,093.40	1,072,649.42	(82,026.13)	1,479.58	385,186.16	17,268,609.30	12,328,979.05	2,200,652.71
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		12,779.15	292,704.71	977,190.05	210,461.11	171,068.77	0.00	289,975.52	1,221,684.68
Other State Revenue	8300-8599		0.00	1,012,316.23	1,210,478.38	1,562,274.99	1,652,318.27	3,349,687.13	4,979,893.16	1,103,907.51
Other Local Revenue	8600-8799		20,246.24	20,246.24	20,246.24	20,246.24	20,246.24	20,246.24	244,212.23	481,913.50
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			5,986,545.16	7,575,342.97	11,445,256.01	11,113,829.37	11,548,186.91	29,957,910.14	27,162,427.42	14,327,525.86
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		80,676.85	7,267,545.37	10,852,095.00	7,316,873.86	7,410,753.88	7,772,447.29	7,590,903.75	7,741,273.14
Classified Salaries	2000-2999		248,199.52	1,470,773.54	2,098,029.36	2,403,432.15	2,831,189.32	2,635,024.94	2,638,951.21	2,594,146.01
Employee Benefits	3000-3999		80,938.97	2,176,915.57	4,663,105.67	4,013,999.49	4,193,290.33	3,730,584.44	3,713,746.76	3,703,322.23
Books and Supplies	4000-4999		257,754.34	430,156.92	144,294.68	146,308.40	211,839.52	194,869.90	871,704.38	3,459,759.44
Services	5000-5999		540,521.31	4,287,419.92	2,539,813.82	3,041,515.98	3,415,398.99	2,685,996.25	2,282,103.52	2,964,845.07
Capital Outlay	6000-6599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499		45,631.64	125,391.61	38,707.58	86,950.79	30,601.86	217,573.84	98,368.53	86,092.34
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			1,253,722.63	15,758,202.93	20,336,046.12	17,009,080.68	18,093,073.90	17,236,496.65	17,195,778.14	20,549,438.23
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	34,900,216.11	1,368.09	15,377,621.50	(48,200.70)	12,064.97	(4,920.90)	2,489,062.45	462,584.94	1,524,158.73
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	30,486.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	647,197.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		35,577,900.06	1,368.09	15,377,621.50	(48,200.70)	12,064.97	(4,920.90)	2,489,062.45	462,584.94	1,524,158.73
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	25,372,444.02	24,245,571.54	6,724,490.49	1,243,632.99	(734,983.87)	369,364.31	140,070.19	384,843.43	831,594.73
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	3,006,303.80	27,542.85	93,520.71	2,644,569.69	25,577.03	(1,295.11)	30,904.80	30,904.80	30,904.80
Deferred Inflows of Resources	9690	15,460,577.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL		43,839,324.82	24,273,114.40	6,818,011.20	3,888,202.68	(709,406.84)	368,069.20	170,974.99	415,748.24	862,499.53
<u>Nonoperating</u>										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		(8,261,424.76)	(24,271,746.31)	8,559,610.30	(3,936,403.38)	721,471.82	(372,990.09)	2,318,087.46	46,836.70	661,659.19
E. NET INCREASE/DECREASE (B - C + D)			(19,538,923.78)	376,750.34	(12,827,193.49)	(5,173,779.50)	(6,917,877.09)	15,039,500.95	10,013,485.98	(5,560,253.18)
F. ENDING CASH (A + E)			23,060,198.70	23,436,949.03	10,609,755.54	5,435,976.05	(1,481,901.04)	13,557,599.91	23,571,085.89	18,010,832.70
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		18,010,832.70	21,123,467.66	33,528,014.96	41,119,740.52				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	9,319,367.46	9,319,367.46	9,319,367.46	9,319,367.46	0.00	0.00	103,548,527.34	103,548,527.34
Property Taxes	8020-8079	46,331.96	12,701,783.29	7,702,515.91	8,694,770.00	0.00	0.00	63,097,024.66	63,097,024.66
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	735,883.84	126,503.39	81,163.87	1,755,089.90	0.00	0.00	5,874,505.00	5,874,505.00
Other State Revenue	8300-8599	751,633.33	4,033,984.13	4,026,670.92	1,896,158.94	0.00	0.00	25,579,323.00	25,579,323.00
Other Local Revenue	8600-8799	481,913.50	414,914.35	382,197.55	293,081.42	0.00	0.00	2,419,710.00	2,419,710.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		11,335,130.09	26,596,552.63	21,511,915.72	21,958,467.72	0.00	0.00	200,519,090.00	200,519,090.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,756,860.21	7,755,026.44	7,755,026.44	10,261,335.83	2,127,836.95	0.00	91,688,655.00	91,688,655.00
Classified Salaries	2000-2999	2,598,221.99	2,589,192.23	2,566,502.13	7,313,077.26	2,036,498.33	0.00	34,023,238.00	34,023,238.00
Employee Benefits	3000-3999	3,642,672.25	3,589,863.37	3,585,246.50	13,075,036.20	288,839.24	(5.03)	50,457,556.00	50,457,556.00
Books and Supplies	4000-4999	675,885.95	644,462.26	840,867.53	663,661.71	500,701.97	0.00	9,042,267.00	9,042,267.00
Services	5000-5999	3,450,564.69	2,952,440.51	2,194,352.20	3,221,286.10	728,404.48	(6.85)	34,304,656.00	34,304,656.00
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499	72,230.92	75,084.00	80,802.78	315,880.84	121,622.27	0.00	1,394,939.00	1,394,939.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		18,196,436.02	17,606,068.80	17,022,797.59	34,850,277.93	5,803,903.25	(11.88)	220,911,311.00	220,911,311.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	5,905,779.69	1,482,072.59	695,125.09	3,580,713.35	3,422,786.31	0.00	34,900,216.11	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	30,486.07	0.00	0.00	30,486.07	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	647,197.88	0.00	647,197.88	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		5,905,779.69	1,482,072.59	695,125.09	3,611,199.42	4,069,984.19	0.00	35,577,900.06	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(4,099,066.00)	(1,962,895.68)	(2,438,387.14)	668,209.02	0.00	0.00	25,372,444.02	
Due To Other Funds	9610	0.00	0.00	0.00	232,103.00	0.00	0.00	232,103.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	30,904.80	30,904.80	30,904.80	30,959.82	0.00	0.00	3,006,303.80	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	15,460,577.00	0.00	0.00	15,460,577.00	
SUBTOTAL		(4,068,161.20)	(1,931,990.88)	(2,407,482.34)	16,391,848.84	0.00	0.00	44,071,427.82	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL BALANCE SHEET ITEMS		9,973,940.89	3,414,063.47	3,102,607.43	(12,780,649.42)	4,069,984.19	0.00	(8,493,527.76)	0.00
E. NET INCREASE/DECREASE (B - C + D)		3,112,634.96	12,404,547.30	7,591,725.56	(25,672,459.63)	(1,733,919.06)	11.88	(28,885,748.76)	(20,392,221.00)
F. ENDING CASH (A + E)		21,123,467.66	33,528,014.96	41,119,740.52	15,447,280.89				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								13,713,373.71	

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

Signed: \_\_\_\_\_  
District Superintendent or Designee

Date: \_\_\_\_\_

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: Andrew Cantwell

Telephone: 818-729-4473

Title: Asst. Superintendent of Business Services

E-mail: andrewcantwell@burbankusd.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since 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
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since 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?	X	
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:		X
		• Certificated? (Section S8A, Line 3)		
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	240,260,055.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,706,091.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	143,296.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	722,042.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,618,589.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	305,708.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	230,000.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	841,582.00

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)				3,861,217.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439  minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		818,776.00
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)				230,511,523.00
<b>Section II - Expenditures Per ADA</b>				<b>2023-24 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				13,411.92
B. Expenditures per ADA (Line I.E divided by Line II.A)				17,187.06
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>			<b>Per ADA</b>

A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	176,015,446.34	13,257.06
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)	176,015,446.34	13,257.06
B. Required effort (Line A.2 times 90%)	158,413,901.71	11,931.35
C. Current year expenditures (Line I.E and Line II.B)	230,511,523.00	17,187.06
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) 9,757,874.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 167,344,773.00

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 5.83%

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

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

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

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

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

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

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

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

**Entry  
required**

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 12,438,201.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 3,263,906.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	91,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,242,083.13
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)	17,035,690.13
9. Carry-Forward Adjustment (Part IV, Line F)	(3,035,444.11)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	14,000,246.02
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	150,218,447.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	24,280,057.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	18,867,413.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,567,929.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	143,296.00
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)	1,201,577.00
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)	3,018,584.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	316,752.00
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)	20,062,944.87
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)	5,940,502.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,092,057.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	4,435,432.00
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)	234,144,990.87
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.28%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> )	
(Line A10 divided by Line B19)	5.98%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	17,035,690.13
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	2,617,515.37
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.69%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.69%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.62%) times Part III, Line B19); zero if positive	(3,035,444.11)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(3,035,444.11)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.98%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1517722.06) is applied to the current year calculation and the remainder (\$-1517722.05) is deferred to one or more future years:	6.63%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1011814.70) is applied to the current year calculation and the remainder (\$-2023629.41) is deferred to one or more future years:	6.84%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(3,035,444.11)



Approved  
indirect  
cost rate: 9.69%

Highest  
rate used  
in any  
program: 10.62%

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	4,185,661.00	444,448.00	10.62%
01	3010	1,765,565.00	171,083.00	9.69%
01	3182	24,352.00	1,834.00	7.53%
01	3213	2,661.00	258.00	9.70%
01	3550	95,379.00	4,769.00	5.00%
01	4035	382,316.00	37,046.00	9.69%
01	4127	251,495.00	24,370.00	9.69%
01	4201	69,716.00	6,756.00	9.69%
01	4203	279,415.00	27,075.00	9.69%
01	5634	22,227.00	2,153.00	9.69%
01	6010	659,043.00	32,952.00	5.00%
01	6053	651,602.00	63,140.00	9.69%
01	6266	1,104,084.00	97,535.00	8.83%
01	6385	37,159.00	3,600.00	9.69%
01	6387	1,127,827.00	109,980.00	9.75%
01	6388	1,143,726.00	45,749.00	4.00%
01	6762	4,449,284.00	393,047.00	8.83%
01	7311	79,952.00	7,747.00	9.69%
01	7412	470,309.00	45,574.00	9.69%
01	7413	152,003.00	14,729.00	9.69%
01	7435	4,643,375.00	419,470.00	9.03%
01	7810	119,779.00	11,607.00	9.69%
01	8150	7,760,129.00	552,318.00	7.12%
11	6371	21,504.00	2,084.00	9.69%
11	6391	4,864,816.00	243,240.00	5.00%
12	5025	120,175.00	11,645.00	9.69%
12	5059	250.00	24.00	9.60%
12	5160	11,025.00	1,068.00	9.69%
12	5320	0.00	1,734.00	N/A
12	5460	5,765.00	558.00	9.68%
12	6105	808,489.00	78,343.00	9.69%
12	9010	3,146,353.00	304,882.00	9.69%
13	5310	4,300,702.00	217,616.00	5.06%
13	5465	134,730.00	6,818.00	5.06%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	169,861,969.00	(1.89%)	166,645,552.00	1.89%	169,798,837.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	5,874,527.00	(48.53%)	3,023,460.00	(1.30%)	2,984,151.00
4. Other Local Revenues	8600-8799	1,884,152.00	(56.45%)	820,489.00	0.00%	820,489.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	(39,112,368.00)	3.00%	(40,285,739.00)	(3.68%)	(38,803,470.00)
6. Total (Sum lines A1 thru A5c)		138,508,280.00	(6.00%)	130,203,762.00	3.53%	134,800,007.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				71,311,592.00		71,612,470.00
b. Step & Column Adjustment				687,339.00		687,339.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(386,461.00)		145,815.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	71,311,592.00	.42%	71,612,470.00	1.16%	72,445,624.00
2. Classified Salaries						
a. Base Salaries				20,787,916.00		20,769,077.00
b. Step & Column Adjustment				218,352.00		222,229.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(237,191.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,787,916.00	(.09%)	20,769,077.00	1.07%	20,991,306.00
3. Employee Benefits	3000-3999	34,926,457.00	8.02%	37,726,457.00	6.07%	40,015,592.00
4. Books and Supplies	4000-4999	2,225,344.00	(18.70%)	1,809,255.00	2.64%	1,857,019.00
5. Services and Other Operating Expenditures	5000-5999	12,237,490.00	5.10%	12,861,047.00	3.50%	13,311,665.00
6. Capital Outlay	6000-6999	31,993.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,619,381.00	0.00%	1,619,381.00	0.00%	1,619,381.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,434,173.00)	(26.63%)	(2,519,811.00)	3.48%	(2,607,381.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	305,708.00	(63.11%)	112,788.00	(100.00%)	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				(3,000,000.00)		(3,000,000.00)
11. Total (Sum lines B1 thru B10)		140,011,708.00	.70%	140,990,664.00	2.58%	144,633,206.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,503,428.00)		(10,786,902.00)		(9,833,199.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		32,586,310.30		31,082,882.30		20,295,980.30
2. Ending Fund Balance (Sum lines C and D1)		31,082,882.30		20,295,980.30		10,462,781.30
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		100,060.00		100,060.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00		272,000.00		272,000.00
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	0.00		13,261,446.00		6,618,466.00
2. Unassigned/Unappropriated	9790	31,082,882.30		6,662,474.30		3,472,255.30
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		31,082,882.30		20,295,980.30		10,462,781.30
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		13,261,446.00		6,618,466.00
c. Unassigned/Unappropriated	9790	31,082,882.30		6,662,474.30		3,472,255.30
(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)		31,082,882.30		19,923,920.30		10,090,721.30
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
This reduction is due to retros paid in 23-24 that will not be paid in 24-25; \$3M is 24-25 and 25-26 is in the planning process by the board and superintendent.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	6,819,682.00	(13.86%)	5,874,505.00	0.00%	5,874,505.00
3. Other State Revenues	8300-8599	30,021,090.00	(24.87%)	22,555,863.00	1.78%	22,957,979.00
4. Other Local Revenues	8600-8799	3,297,402.00	(51.50%)	1,599,221.00	0.00%	1,599,221.00
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	39,112,368.00	3.00%	40,285,739.00	(3.68%)	38,803,470.00
6. Total (Sum lines A1 thru A5c)		79,250,542.00	(11.27%)	70,315,328.00	(1.54%)	69,235,175.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				20,076,185.00		20,076,185.00
b. Step & Column Adjustment				143,575.00		143,575.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(143,575.00)		(143,575.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,076,185.00	0.00%	20,076,185.00	0.00%	20,076,185.00
2. Classified Salaries						
a. Base Salaries				16,240,632.00		13,254,161.00
b. Step & Column Adjustment				275,070.00		212,066.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,261,541.00)		(470,246.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,240,632.00	(18.39%)	13,254,161.00	(1.95%)	12,995,981.00
3. Employee Benefits	3000-3999	14,145,666.00	(10.00%)	12,731,099.00	(6.65%)	11,884,839.00
4. Books and Supplies	4000-4999	20,060,232.00	(63.94%)	7,233,012.00	(2.33%)	7,064,628.00
5. Services and Other Operating Expenditures	5000-5999	25,213,002.00	(14.95%)	21,443,609.00	.63%	21,577,763.00
6. Capital Outlay	6000-6999	690,049.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,305,341.00	(33.17%)	872,323.00	0.00%	872,323.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,517,240.00	(43.47%)	1,423,046.00	6.15%	1,510,616.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		100,248,347.00	(23.16%)	77,033,435.00	(1.36%)	75,982,335.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(20,997,805.00)		(6,718,107.00)		(6,747,160.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01I, line F1e)		39,040,836.04		18,043,031.04		11,324,924.04
2. Ending Fund Balance (Sum lines C and D1)		18,043,031.04		11,324,924.04		4,577,764.04
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	18,043,035.25		11,324,924.04		4,577,764.04
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	(4.21)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		18,043,031.04		11,324,924.04		4,577,764.04
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The district is in process of building a stabilization plan which will be reducing expenses.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	169,861,969.00	(1.89%)	166,645,552.00	1.89%	169,798,837.00
2. Federal Revenues	8100-8299	6,819,682.00	(13.86%)	5,874,505.00	0.00%	5,874,505.00
3. Other State Revenues	8300-8599	35,895,617.00	(28.74%)	25,579,323.00	1.42%	25,942,130.00
4. Other Local Revenues	8600-8799	5,181,554.00	(53.30%)	2,419,710.00	0.00%	2,419,710.00
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)		217,758,822.00	(7.92%)	200,519,090.00	1.75%	204,035,182.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				91,387,777.00		91,688,655.00
b. Step & Column Adjustment				830,914.00		830,914.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(530,036.00)		2,240.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	91,387,777.00	.33%	91,688,655.00	.91%	92,521,809.00
2. Classified Salaries						
a. Base Salaries				37,028,548.00		34,023,238.00
b. Step & Column Adjustment				493,422.00		434,295.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,498,732.00)		(470,246.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	37,028,548.00	(8.12%)	34,023,238.00	(.11%)	33,987,287.00
3. Employee Benefits	3000-3999	49,072,123.00	2.82%	50,457,556.00	2.86%	51,900,431.00
4. Books and Supplies	4000-4999	22,285,576.00	(59.43%)	9,042,267.00	(1.33%)	8,921,647.00
5. Services and Other Operating Expenditures	5000-5999	37,450,492.00	(8.40%)	34,304,656.00	1.70%	34,889,428.00
6. Capital Outlay	6000-6999	722,042.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,924,722.00	(14.81%)	2,491,704.00	0.00%	2,491,704.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(916,933.00)	19.61%	(1,096,765.00)	0.00%	(1,096,765.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	305,708.00	(63.11%)	112,788.00	(100.00%)	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				(3,000,000.00)		(3,000,000.00)
11. Total (Sum lines B1 thru B10)		240,260,055.00	(9.25%)	218,024,099.00	1.19%	220,615,541.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(22,501,233.00)		(17,505,009.00)		(16,580,359.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 01I, line F1e)		71,627,146.34		49,125,913.34		31,620,904.34
2. Ending Fund Balance (Sum lines C and D1)		49,125,913.34		31,620,904.34		15,040,545.34
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		100,060.00		100,060.00
b. Restricted	9740	18,043,035.25		11,324,924.04		4,577,764.04
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		272,000.00		272,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		13,261,446.00		6,618,466.00

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	31,082,878.09		6,662,474.30		3,472,255.30
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		49,125,913.34		31,620,904.34		15,040,545.34
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		13,261,446.00		6,618,466.00
c. Unassigned/Unappropriated	9790	31,082,882.30		6,662,474.30		3,472,255.30
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(4.21)		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)		31,082,878.09		19,923,920.30		10,090,721.30
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.94%		9.14%		4.57%
<b>F. RECOMMENDED RESERVES</b>						
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):						
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)						
		13,411.92		13,321.66		13,188.93
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		240,260,055.00		218,024,099.00		220,615,541.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		240,260,055.00		218,024,099.00		220,615,541.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,207,801.65		6,540,722.97		6,618,466.23
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		7,207,801.65		6,540,722.97		6,618,466.23
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

First Interim  
Special Education Maintenance of Effort  
2023-24 Projected Expenditures vs. Actual Comparison Year  
2023-24 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								1,955.00
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	1,326,127.00	0.00	0.00	0.00	935,099.00	11,213,555.00		13,474,781.00
2000-2999	Classified Salaries	588,261.00	0.00	0.00	0.00	299,035.00	10,085,091.00		10,972,387.00
3000-3999	Employee Benefits	738,821.00	0.00	0.00	0.00	448,252.00	8,434,689.00		9,621,762.00
4000-4999	Books and Supplies	30,601.00	0.00	0.00	0.00	8,765.00	92,032.00		131,398.00
5000-5999	Services and Other Operating Expenditures	5,866,654.00	0.00	0.00	0.00	0.00	13,191,485.00		19,058,139.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,550,464.00	0.00	0.00	0.00	1,691,151.00	43,016,852.00	0.00	53,258,467.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	8,550,464.00	0.00	0.00	0.00	1,691,151.00	43,016,852.00	0.00	53,258,467.00
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	1,248,519.00	0.00	0.00	0.00	935,099.00	11,213,555.00		13,397,173.00
2000-2999	Classified Salaries	569,452.00	0.00	0.00	0.00	24,053.00	8,132,878.00		8,726,383.00
3000-3999	Employee Benefits	703,121.00	0.00	0.00	0.00	318,923.00	7,580,553.00		8,602,597.00
4000-4999	Books and Supplies	18,326.00	0.00	0.00	0.00	7,935.00	92,032.00		118,293.00
5000-5999	Services and Other Operating Expenditures	5,866,429.00	0.00	0.00	0.00	0.00	13,019,244.00		18,885,673.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	8,405,847.00	0.00	0.00	0.00	1,286,010.00	40,038,262.00	0.00	49,730,119.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	8,405,847.00	0.00	0.00	0.00	1,286,010.00	40,038,262.00	0.00	49,730,119.00



**First Interim**  
**Special Education Maintenance of Effort**  
**2023-24 Projected Expenditures vs. Actual Comparison Year**  
**2023-24 Projected Expenditures by LEA (LP-I)**

19 64337 000000  
Report SEMAI  
E8144X7BW9(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								49,730,119.00
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)									
1000-1999	Certificated Salaries	22,699.00	0.00	0.00	0.00	0.00	0.00		22,699.00
2000-2999	Classified Salaries	87,667.00	0.00	0.00	0.00	0.00	0.00		87,667.00
3000-3999	Employee Benefits	46,452.00	0.00	0.00	0.00	0.00	0.00		46,452.00
4000-4999	Books and Supplies	907.00	0.00	0.00	0.00	0.00	0.00		907.00
5000-5999	Services and Other Operating Expenditures	3,708,034.00	0.00	0.00	0.00	0.00	0.00		3,708,034.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	3,865,759.00	0.00	0.00	0.00	0.00	0.00	0.00	3,865,759.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	3,865,759.00	0.00	0.00	0.00	0.00	0.00	0.00	3,865,759.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								32,416,517.00
	TOTAL COSTS								36,282,276.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

First Interim  
Special Education Maintenance of Effort  
2023-24 Projected Expenditures vs. Actual Comparison Year  
2022-23 Actual Expenditures by LEA (LA-I)

19 64337 0000000  
Report SEMAI  
E8144X7BW9(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>								1,955.00
<b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

First Interim  
Special Education Maintenance of Effort  
2023-24 Projected Expenditures vs. Actual Comparison Year  
2022-23 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								0.00
<b>STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
	TOTAL COSTS								0.00
<b>LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**First Interim**  
**Special Education Maintenance of Effort**  
**2023-24 Projected Expenditures vs. Actual Comparison Year**  
**2022-23 Actual Expenditures by LEA (LA-I)**

19 64337 0000000  
Report SEMAI  
E8144X7BW9(2023-24)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								0.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

First Interim  
Special Education Maintenance of Effort  
2023-24 Projected Expenditures vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: Foothill (DJ)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2023-24 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

	State and Local	Local Only
3a	675,401.44	
3b	175,715.92	
3c	157,205.34	
Total exempt reductions	1,008,322.70	0.00

**SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

**First Interim**  
**Special Education Maintenance of Effort**  
**2023-24 Projected Expenditures vs. Actual Comparison Year**  
**LEA Maintenance of Effort Calculation (LMC-I)**

19 64337 0000000  
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**SELPA:**      **Foothill (DJ)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	
Current year funding (IDEA Section 619 - Resource 3315)	_____	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	<u>0.00 (b)</u>	

<b>If (b) is greater than (a).</b>		
Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____ (c)	
Available for MOE reduction. (line (a) minus line (c), zero if negative)	<u>0.00 (d)</u>	
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

<b>If (b) is less than (a).</b>		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____ (e)	
Available to set aside for EIS (line (b) minus line (e), zero if negative)	<u>0.00 (f)</u>	

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:

First Interim  
Special Education Maintenance of Effort  
2023-24 Projected Expenditures vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-I)

SELPA: Foothill (DJ)


SECTION 3

A. COMBINED STATE AND LOCAL EXPENDITURES METHOD

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on state and local expenditures.

a. Total special education expenditures

b. Less: Expenditures paid from federal sources

c. Expenditures paid from state and local sources

Add/Less: Adjustments and/or PCRA required for MOE calculation

Comparison year's expenditures, adjusted for MOE calculation

Less: Exempt reduction(s) from SECTION 1

Less: 50% reduction from SECTION 2

Net expenditures paid from state and local sources

Column A	Column B	Column C
Projected Exps. (LP-I Worksheet)	Actual Expenditures Comparison Year	Difference
FY 2023-24	FY 2023-24	(A - B)
53,258,467.00		
3,528,348.00		
49,730,119.00	49,191,269.84	
	0.00	
	49,191,269.84	
	1,008,322.70	
	0.00	
49,730,119.00	48,182,947.14	1,547,171.86

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures.

Projected Exps.	Comparison Year	Difference
FY 2023-24	24	

**First Interim**  
**Special Education Maintenance of Effort**  
**2023-24 Projected Expenditures vs. Actual Comparison Year**  
**LEA Maintenance of Effort Calculation (LMC-I)**

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**SELPA:**      **Foothill (DJ)**

a. Total special education expenditures	53,258,467.00		
b. Less: Expenditures paid from federal sources	3,528,348.00		
c. Expenditures paid from state and local sources	49,730,119.00	49,191,269.84	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		49,191,269.84	
Less: Exempt reduction(s) from SECTION 1		1,008,322.70	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	49,730,119.00	48,182,947.14	
d. Special education unduplicated pupil count	1,955.00	1,955.00	
e. Per capita state and local expenditures (A2c/A2d)	25,437.40	24,646.01	791.39
If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.			

**B. LOCAL EXPENDITURES ONLY METHOD**

	Projected Exps.	Comparison Year	
	FY 2023-24	FY 2023-24	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only .			
a. Expenditures paid from local sources	36,282,276.00	32,719,328.95	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		32,719,328.95	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	36,282,276.00	32,719,328.95	3,562,947.05

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

	Projected Exps.	Comparison Year	
	FY 2023-24	FY 2023-24	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only .			



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Special Education Maintenance of Effort  
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a. Expenditures paid from local sources	36,282,276.00	32,719,328.95	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		32,719,328.95	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	36,282,276.00	32,719,328.95	
b. Special education unduplicated pupil count	1,955.00	1,955.00	
c. Per capita local expenditures (B2a/B2b)	18,558.71	16,736.23	1,822.48

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only .

Jay Schwartz

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Title

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First Interim  
Special Education Maintenance of Effort  
2023-24 Projected Expenditures vs. Actual Comparison Year  
2023-24 Projected Expenditures by SELPA (SP-I)

SELPA: Foothill (DJ)

Object Code	Description	Glendale Unified (DJ00)	Burbank Unified (DJ01)	La Canada Unified (DJ02)	Adjustments*	Total
<b>TOTAL PROJECTED EXPENDITURES - All Sources</b>						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
<b>PROJECTED EXPENDITURES - State and Local Sources</b>						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00

First Interim  
Special Education Maintenance of Effort  
2023-24 Projected Expenditures vs. Actual Comparison Year  
2023-24 Projected Expenditures by SELPA (SP-I)

SELPA: Foothill (DJ)

Object Code	Description	Glendale Unified (DJ00)	Burbank Unified (DJ01)	La Canada Unified (DJ02)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
<b>PROJECTED EXPENDITURES - Local Sources</b>						
1000-1999	Certificated Salaries					0.00
2000-2999	Classified Salaries					0.00
3000-3999	Employee Benefits					0.00
4000-4999	Books and Supplies					0.00
5000-5999	Services and Other Operating Expenditures					0.00
6000-6999	Capital Outlay (except objects 6600, 6700, 6910, & 6920)					0.00
7130	State Special Schools					0.00
7430-7439	Debt Service					0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs					0.00
7350	Transfers of Indirect Costs - Interfund					0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources					0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>						0.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

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	326,638.00	0.00	0.00	(916,933.00)				
Other Sources/Uses Detail					0.00	305,708.00		
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	5,157.00	0.00	294,245.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	(419,795.00)	398,254.00	0.00				
Other Sources/Uses Detail					305,708.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	88,000.00	0.00	224,434.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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					0.00	0.00		
Fund Reconciliation								
49I CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51I BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52I DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								

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	419,795.00	(419,795.00)	916,933.00	(916,933.00)	305,708.00	305,708.00		

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 (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)				
Current Year (2023-24)	District Regular	13,946.92	14,022.60			
	Charter School	0.00	0.00			
	<b>Total ADA</b>	<b>13,946.92</b>	<b>14,022.60</b>	<b>.5%</b>	<b>Met</b>	
1st Subsequent Year (2024-25)	District Regular	13,349.57	13,585.73			
	Charter School					
	<b>Total ADA</b>	<b>13,349.57</b>	<b>13,585.73</b>	<b>1.8%</b>	<b>Met</b>	
2nd Subsequent Year (2025-26)	District Regular	12,982.57	13,392.08			
	Charter School					
	<b>Total ADA</b>	<b>12,982.57</b>	<b>13,392.08</b>	<b>3.2%</b>	<b>Not Met</b>	

#### 1B. Comparison of District ADA to the Standard

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

- 1a. **STANDARD NOT MET** - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

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

A combination of the expansion of TK to the full birthday range and a revision based on higher than anticipated ADA from present year.

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.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2023-24)				
District Regular	14,142.00	14,372.00		
Charter School	0.00	0.00		
Total Enrollment	14,142.00	14,372.00	1.6%	Met
1st Subsequent Year (2024-25)				
District Regular	14,001.00	14,223.00		
Charter School	0.00	0.00		
Total Enrollment	14,001.00	14,223.00	1.6%	Met
2nd Subsequent Year (2025-26)				
District Regular	13,861.00	14,081.00		
Charter School	0.00	0.00		
Total Enrollment	13,861.00	14,081.00	1.6%	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	14,720	14,704	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>14,720</b>	<b>14,704</b>	<b>100.1%</b>
Second Prior Year (2021-22)			
District Regular	13,271	14,331	
Charter School		0	
<b>Total ADA/Enrollment</b>	<b>13,271</b>	<b>14,331</b>	<b>92.6%</b>
First Prior Year (2022-23)			
District Regular	13,434	14,432	
Charter School	0	0	
<b>Total ADA/Enrollment</b>	<b>13,434</b>	<b>14,432</b>	<b>93.1%</b>
Historical Average Ratio:			95.3%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>95.8%</b>

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	13,412	14,372		
Charter School	0	0		
<b>Total ADA/Enrollment</b>	<b>13,412</b>	<b>14,372</b>	<b>93.3%</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	13,586	14,223		
Charter School		0		
<b>Total ADA/Enrollment</b>	<b>13,586</b>	<b>14,223</b>	<b>95.5%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)				
District Regular	13,392	14,081		
Charter School		0		
<b>Total ADA/Enrollment</b>	<b>13,392</b>	<b>14,081</b>	<b>95.1%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

N/A



4. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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)	168,962,068.00	169,861,969.00	.5%	Met
1st Subsequent Year (2024-25)	168,312,201.00	166,645,552.00	(1.0%)	Met
2nd Subsequent Year (2025-26)	169,200,557.00	169,798,837.00	.4%	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)

N/A

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)	96,605,602.19	103,657,488.14	93.2%
Second Prior Year (2021-22)	106,547,247.79	122,691,522.51	86.8%
First Prior Year (2022-23)	108,850,832.00	119,853,930.00	90.8%
	Historical Average Ratio:		90.3%

District's Reserve Standard Percentage (Criterion 10B, Line 4)  District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	3%	3%	3%
	87.3% to 93.3%	87.3% to 93.3%	87.3% to 93.3%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	127,025,965.00	139,706,000.00	90.9%	Met
1st Subsequent Year (2024-25)	130,108,004.00	140,877,876.00	92.4%	Met
2nd Subsequent Year (2025-26)	133,452,522.00	144,633,206.00	92.3%	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)

N/A

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	First Interim	Percent Change	Change Is Outside Explanation Range
	Budget (Form 01CS, Item 6B)	Projected Year Totals (Fund 01) (Form MYPI)		

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

Current Year (2023-24)	6,444,680.00	6,819,682.00	5.8%	Yes
1st Subsequent Year (2024-25)	5,874,505.00	5,874,505.00	0.0%	No
2nd Subsequent Year (2025-26)	5,874,505.00	5,874,505.00	0.0%	No

Explanation:  
(required if Yes)

FY23-24 Increase in Dept. of Rehab grant \$187K, Title III Immigrant \$77K and Title III LEP \$62K, Perkins \$14K.

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

Current Year (2023-24)	29,106,886.00	35,895,617.00	23.3%	Yes
1st Subsequent Year (2024-25)	25,579,322.73	25,579,323.00	0.0%	No
2nd Subsequent Year (2025-26)	25,942,129.70	25,942,130.00	0.0%	No

Explanation:  
(required if Yes)

FY23-24 Increase in Early Intervention PreK \$869K, Arts, Media and Instr. Materials Block Grant \$3.9M and Prop 28 Arts & Music in Schools \$1.95M.

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

Current Year (2023-24)	2,968,546.00	5,181,554.00	74.5%	Yes
1st Subsequent Year (2024-25)	2,419,710.00	2,419,710.00	0.0%	No
2nd Subsequent Year (2025-26)	2,419,710.00	2,419,710.00	0.0%	No

Explanation:  
(required if Yes)

FY23-24 - These dollars are comprised of gifts, donations and local grants. The District uses a zero based budgeting model and increases these revenues as they are received throughout the year.

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

Current Year (2023-24)	14,353,442.00	22,285,576.00	55.3%	Yes
1st Subsequent Year (2024-25)	9,042,266.75	9,042,267.00	0.0%	No
2nd Subsequent Year (2025-26)	8,921,647.07	8,921,647.00	0.0%	No

Explanation:  
(required if Yes)

If there is not a current spending plan for new revenues, the budget is place in 4310 as a holding spot until the plan is prepared.

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

Current Year (2023-24)	33,632,597.00	37,450,492.00	11.4%	Yes
1st Subsequent Year (2024-25)	34,304,655.57	34,304,656.00	0.0%	No
2nd Subsequent Year (2025-26)	34,889,427.35	34,889,428.00	0.0%	No

Explanation:  
(required if Yes)

Various Categorical Increases \$1.3M -outside nursing contract \$275K, Boys and Girls Club \$305K, Inter-fund transfers \$488K; Special Ed increase for NPA's \$1.7M and consultants \$337K.

**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)	38,520,112.00	47,896,853.00	24.3%	Not Met
1st Subsequent Year (2024-25)	33,873,537.73	33,873,538.00	0.0%	Met
2nd Subsequent Year (2025-26)	34,236,344.70	34,236,345.00	0.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	47,986,039.00	59,736,068.00	24.5%	Not Met
1st Subsequent Year (2024-25)	43,346,922.32	43,346,923.00	0.0%	Met
2nd Subsequent Year (2025-26)	43,811,074.42	43,811,075.00	0.0%	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.

<b>Explanation:</b> Federal Revenue (linked from 6A if NOT met)	FY23-24 Increase in Dept. of Rehab grant \$187K, Title III Immigrant \$77K and Title III LEP \$62K, Perkins \$14K.
<b>Explanation:</b> Other State Revenue (linked from 6A if NOT met)	FY23-24 Increase in Early Intervention PreK \$869K, Arts, Media and Instr. Materials Block Grant \$3.9M and Prop 28 Arts & Music in Schools \$1.95M.
<b>Explanation:</b> Other Local Revenue (linked from 6A if NOT met)	FY23-24 - These dollars are comprised of gifts, donations and local grants. The District uses a zero based budgeting model and increases these revenues as they are received throughout the year.

- 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.

<b>Explanation:</b> Books and Supplies (linked from 6A if NOT met)	If there is not a current spending plan for new revenues, the budget is place in 4310 as a holding spot until the plan is prepared.
<b>Explanation:</b> Services and Other Exps (linked from 6A if NOT met)	Various Categorical Increases \$1.3M -outside nursing contract \$275K, Boys and Girls Club \$305K, Inter-fund transfers \$488K; Special Ed increase for NPA's \$1.7M and consultants \$337K.

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.

		First Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	Status
Required Minimum	Contribution		
1.	OMMA/RMA Contribution	6,894,163.86	7,155,238.00 Met
2.	Budget Adoption Contribution (information only ) (Form 01CS, Criterion 7)		6,894,953.00

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

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

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

N/A

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	12.9%	9.1%	4.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.3%	3.0%	1.5%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 011, Section E)	and Other Financing Uses (Form 011, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2023-24)	(1,503,428.00)	140,011,708.00	1.1%	Met
1st Subsequent Year (2024-25)	(10,786,902.00)	140,990,664.00	7.7%	Not Met
2nd Subsequent Year (2025-26)	(9,833,199.00)	144,633,206.00	6.8%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:  
(required if NOT met)

The district is aware of the deficit spending a the Board and Superintendent are working on a stabilization plan that will be included in the 2nd Interim budget.



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)	49,125,913.34	Met
1st Subsequent Year (2024-25)	31,620,904.34	Met
2nd Subsequent Year (2025-26)	15,040,545.34	Met

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

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

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

Explanation:  
(required if NOT met)

N/A

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

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2023-24)	42,599,122.47	Met

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

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

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

Explanation:  
(required if NOT met)

N/A

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	13,411.92	13,321.66	13,188.93
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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):

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)	240,260,055.00	218,024,099.00	220,615,541.00
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)	240,260,055.00	218,024,099.00	220,615,541.00

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

3%	3%	3%
7,207,801.65	6,540,722.97	6,618,466.23
0.00	0.00	0.00
7,207,801.65	6,540,722.97	6,618,466.23

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

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

		Current Year		
Reserve Amounts		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except Line 4)		(2023-24)	(2024-25)	(2025-26)
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	13,261,446.00	6,618,466.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	31,082,882.30	6,662,474.30	3,472,255.30
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)	(4.21)	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)	31,082,878.09	19,923,920.30	10,090,721.30
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.94%	9.14%	4.57%
<b>District's Reserve Standard (Section 10B, Line 7):</b>		<b>7,207,801.65</b>	<b>6,540,722.97</b>	<b>6,618,466.23</b>
Status:		Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

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

N/A

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

N/A

**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:

N/A

**S3. Temporary Interfund Borrowings**

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

No

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

N/A

**S4. Contingent Revenues**

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

No

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

N/A

**S5. Contributions**

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(34,883,742.00)	(39,112,368.00)	12.1%	4,228,626.00	Not Met
1st Subsequent Year (2024-25)	(35,922,178.00)	(40,285,739.00)	12.1%	4,363,561.00	Not Met
2nd Subsequent Year (2025-26)	(38,803,470.00)	(38,803,470.00)	0.0%	0.00	Met
<b>1b. Transfers In, General Fund *</b>					
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
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2023-24)	422,919.00	305,708.00	-27.7%	(117,211.00)	Not Met
1st Subsequent Year (2024-25)	370,830.00	112,788.00	-69.6%	(258,042.00)	Not Met
2nd Subsequent Year (2025-26)	401,333.00	0.00	-100.0%	(401,333.00)	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)

Special Ed expenses have increased due to higher NPA and consultant costs. Increased budget for vacant positions, retro payments to classified staff.

- 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)

N/A

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)

ATB program revenues increased, thus reducing the contribution in all fiscal years.

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)

N/A

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

No

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023-24
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	11 & 17	01.0-00000.0-00000-00000-8699	01.0-00000.0-00000-00000-7439	13,942,666
Certificates of Participation				
General Obligation Bonds	18	51.0-00000.0-00000-00000-86XX	51.0-00000.0-00000-00000-7433	13,175,741
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Enterprise Leasing	1-3			76,923
Aztec Leasing	4			473,120
Banc of America - Solar Equipment	18			7,237,756
Banc of America - LED Lighting	20			6,154,866
TOTAL:				41,061,072

Type of Commitment (continued)	Prior Year (2022-23) Annual Payment (P & I)	Current Year (2023-24) Annual Payment (P & I)	1st Subsequent Year (2024-25) Annual Payment (P & I)	2nd Subsequent Year (2025-26) Annual Payment (P & I)
Capital Leases	1,174,565	1,205,340	996,566	951,234
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Enterprise Leasing				
Aztec Leasing				
Banc of America - Solar Equipment				
Banc of America - LED Lighting				



Total Annual Payments:	1,174,565	1,205,340	996,566	951,234
Has total annual payment increased over prior year (2022-23)?	Yes	No	No	

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

From the General Fund

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

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

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

No

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

**Explanation:**  
(Required if Yes)

N/A

**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?

Yes

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

Yes

- 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

71,183,443.00	71,183,443.00
2,864,348.00	2,864,348.00
68,319,095.00	68,319,095.00

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

Actuarial	Actuarial
Jul 01, 2022	Jul 01, 2022

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

- 3 OPEB Contributions

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

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)

432,273.00	411,109.00
1,562,031.00	1,997,114.00
1,701,989.00	2,136,912.00

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

1,818,596.00	1,866,462.00
1,999,398.00	1,997,114.00
2,139,356.00	2,136,912.00

- d. Number of retirees receiving OPEB benefits

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

152	163
152	163
152	163

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)

Yes

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

No

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

No

- 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

0.00	0.00
0.00	0.00

- 3 Self-Insurance Contributions

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

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

4,944,078.00	4,621,711.00
4,828,510.00	4,828,510.00
4,841,828.00	4,841,828.00

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

4,944,078.00	4,621,711.00
4,828,510.00	4,828,210.00
4,841,828.00	4,841,828.00

- 4 Comments:

N/A

**S8. Status of Labor Agreements**

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

No

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	758.0	760.4	760.4	760.4

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

Dec 07, 2023

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:

Dec 07, 2023

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2023

End Date:

Jun 30, 2024

5. Salary settlement:

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

3,518,802

3,518,802

3,518,802

% change in salary schedule from prior year

3.5%

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:

The General Fund, Fund 11.0 and Fund 12.0



Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

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

**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

Yes	Yes	Yes
9,185,082	9,828,038	10,516,000
100.0%	100.0%	100.0%
7.0%	7.0%	7.0%

**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?

Yes
-----

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

438,867		
---------	--	--

If Yes, explain the nature of the new costs:

The represents the retros for the additional 22-23 negotiated 1% on going salary increase eff 1/1/23. This was included on the AB1200 dated 8/3/2023. For S8, line 3, the budget for this agreement is included in the 1st Interim Budget.

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

Yes	Yes	Yes
884,046	884,046	884,046
5.3%		

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?

Yes	Yes	Yes
Yes	Yes	Yes

**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.):

In the H&W section only allows you to put in a percentage for the piece that is paid by the district. The

District pays 100% up to the cap which is \$16,750 eff 1/1/24.



**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?

No

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

If No, continue with section S8B.

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

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	629.4	723.8	723.8	723.8

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since 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?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

391,617

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

7. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
4,816,111	5,153,238	5,513,965
100.0%	100.0%	100.0%
7.0%	7.0%	7.0%

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

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

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

Yes		
943,172		

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

If Yes, explain the nature of the new costs:

2% on schedule salary increase eff 7/1/22 and 1% on schedule salary increase eff 1/1/23.

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes
271,821	271,821	271,821
62.1%	0.0%	0.0%

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

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

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

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

**Classified (Non-management) - Other**

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

In the H&W section only allows you to put in a percentage for the piece that is paid by the district. The District pays 100% up to the cap which is \$16,750 eff 1/1/24.


**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?

No

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

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	100.2	107.2	107.2	107.2

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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

If Yes, complete questions 3 and 4.

Yes

**Negotiations Settled Since 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

189,432

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

4. Amount included for any tentative salary schedule increases

0

0

0

**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

1,099,625

1,176,599

1,258,961

3. Percent of H&W cost paid by employer

100.0%

100.0%

100.0%

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

7.0%

7.0%

7.0%

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Yes

Yes

Yes

2. Cost of step & column adjustments

64,317

64,317

64,317

3. Percent change in step and column over prior year

(45.4%)

0.0%

0.0%

**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?

No

No

No

2. Total cost of other benefits

0

0

0

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

0.0%	0.0%	0.0%
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S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

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**ADDITIONAL FISCAL INDICATORS**

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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.

<b>A1.</b>	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
<b>A2.</b>	Is the system of personnel position control independent from the payroll system?	Yes
<b>A3.</b>	Is enrollment decreasing in both the prior and current fiscal years?	Yes
<b>A4.</b>	Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?	No
<b>A5.</b>	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
<b>A6.</b>	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	No
<b>A7.</b>	Is the district's financial system independent of the county office system?	No
<b>A8.</b>	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
<b>A9.</b>	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

**Comments:**  
(optional)

John Paramo has replaced Matt Hill as the Superintendent.

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End of School District First Interim Criteria and Standards Review

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