



REED UNION SCHOOL DISTRICT

Second Interim Financial Report As of January 31, 2024

The Second Interim Financial Report is the second update of the district's Adopted Budget, which was approved during the month of June 2023. The Adopted Budget is updated to reflect the latest changes within the school district's financial condition during the First Interim reporting period and then again during the Second Interim reporting period in the spring. The District must provide the Marin County Office of Education and the California Department of Education with an update on its financial condition as of January 31, 2024, known as the Second Interim reporting period.

The Second Interim Report must include a multi-year projection, including the current budget year and two subsequent years. The Board of Trustees must also file a certification of its financial condition. A "Positive Certification" means that the District will meet its financial obligations for the budget year and two subsequent years in the multi-year projection and maintain the state required reserve for economic uncertainties.

Attached are, the 2023-24 Second Interim Summary and 2023-24 Second Interim Multi-Year Summary reports, which were prepared using the state required forms, also attached.

At this time, it is recommended the Reed Union School District Board of Trustees file a **Positive Certification** of its financial condition as part of the Second Interim Report.

- Based on current projections, the Reed Union School District will meet its financial obligations for the current and two subsequent years.
- The Reed Union School District will meet the state mandated reserve for the current year.
- In addition, the multi-year projections indicate that the Reed Union School District will meet the state mandated reserve for the two subsequent years.

The table below shows the variance, for total revenues and expenditures, between the First Interim and the Second Interim Budgets. Variances will be explained more in detail during the presentation of the Second Interim Report to the Board of Education.

Description	First Interim	Second Interim	Variance
Beginning Balance	13,059,569	13,059,569	0
Revenues	28,027,897	28,462,317	434,420
Expenditures	29,968,386	30,257,340	288,954
Transfers	409,400	409,400	
Ending Balance	11,528,480	11,673,946	

**Reed Union School District
Multi-Year General Fund Summary
2023-24 First Interim Variance**

	2023-24 First Interim Budget	2023-24 Second Interim Budget	Variance	Variance %
A. Revenues				
1- LCFF Sources	269,618	219,284	(50,334)	-18.67%
2- Property Taxes	20,580,797	20,701,730	120,933	0.59%
3- Federal Sources	215,697	215,697	-	0.00%
4- State Sources	902,766	1,096,006	193,240	21.41%
e. CalSTRS On-Behalf	1,102,782	1,102,782	-	0.00%
5- Parcel Taxes	2,705,374	2,705,374	-	0.00%
6- Foundation for Reed Schools	1,500,000	1,500,000	-	0.00%
7- Local Sources	20,000	190,581	170,581	852.91%
8- Special Education - SELPA Allocation	730,863	730,863	-	0.00%
Total Revenues	28,027,897	28,462,317	434,420	1.55%
B. Expenditures				
1- Certificated Salaries	12,188,586	12,188,586	-	0.00%
2- Classified Salaries	4,066,510	4,066,510	-	0.00%
3- Benefits	7,618,808	7,618,808	-	0.00%
4- Books & Supplies	1,610,922	1,666,572	55,650	3.45%
5- Operating Costs	3,280,634	3,513,938	233,304	7.11%
6- Capital Outlay	680,000	680,000	-	0.00%
7- Other Outgo	522,926	522,926	-	0.00%
Total Expenditures	29,968,386	30,257,340	288,954	0.96%
C. Excess / (Deficit)	(1,940,489)	(1,795,023)	145,466	
D. Other Sources / Uses				
1- Transfers In	409,400	409,400	-	
2- Transfers Out	-	-	-	
3- Contributions to Restricted Programs	-	-	-	
Total Other Sources / Uses	409,400	409,400	-	
E. Change in Fund Balance	(1,531,089)	(1,385,623)	145,466	
F. Beginning Balance	13,059,569	13,059,569		
G. Ending Balance	11,528,480	11,673,946		
H. Components of Ending Balance:				
1- Revolving Cash	2,000	2,000		
2- Reserves (State Required Reserve)	1,215,111	1,226,670		
3- Designations				
Community Funded Designation	8,880,396	7,506,546		
SpEd Uncertainties Designation	500,000	500,000		
Technology Replacement	400,000	400,000		
OPEB Designation	345,000	345,000		
Cert. Growth Position (1.0 FTE)	123,610	123,610		
Restricted Balances	62,363	1,570,120		

Reed Union School District
Multi-Year General Fund Summary
2023-24 Second Interim

	2023-24 1st Interim Budget	2023-24 2nd Interim Budget	2024-25 1st Projected Budget	2025-26 2nd Projected Budget
A. Revenues				
1- LCFF Sources	269,618	219,284	219,284	219,284
2- Property Taxes	20,580,797	20,701,730	21,690,115	22,645,013
3- Federal Sources	215,697	215,697	215,697	215,697
4- State Sources	902,766	1,096,006	547,553	533,596
e. CalSTRS On-Behalf	1,102,782	1,102,782	1,116,567	1,130,524
5- Parcel Taxes	2,705,374	2,705,374	2,786,535	2,870,131
6- Foundation for Reed Schools	1,500,000	1,500,000	1,500,000	1,500,000
7- Local Sources	20,000	190,581	190,581	190,581
8- Special Education - SELPA Allocation	730,863	730,863	759,659	784,652
Total Revenues	28,027,897	28,462,317	29,025,992	30,089,478
B. Expenditures				
1- Certificated Salaries	12,188,586	11,997,026	12,931,335	13,059,943
2- Classified Salaries	4,066,510	4,066,510	4,319,666	4,367,809
3- Benefits	7,618,808	7,574,374	7,946,369	7,997,098
a. CalSTRS	2,321,551	2,284,799	2,450,679	2,461,286
b. CalPERS	1,004,211	1,002,355	1,127,433	1,139,998
c. Health & Welfare	2,122,464	2,122,464	2,127,770	2,133,090
d. Statutory (i.e. FICA, Medi, WC)	1,067,800	1,061,974	1,123,920	1,132,200
e. CalSTRS On-Behalf	1,102,782	1,102,782	1,116,567	1,130,524
4- Books & Supplies	873,773	1,436,262	1,479,637	1,518,700
5- Operating Costs	3,280,634	3,243,093	3,620,059	3,715,628
6- Capital Outlay	680,000	680,000	100,000	0
7- Other Outgo	522,926	522,926	538,718	552,941
Total Expenditures	29,231,237	29,520,191	30,935,784	31,212,119
C. Excess / (Deficit)	(1,203,340)	(1,057,874)	(1,909,793)	(1,122,642)
D. Other Sources / Uses				
1- Transfers In	409,400	409,400	409,400	409,400
2- Transfers Out	0	0	0	0
Total Other Sources / Uses	409,400	409,400	409,400	409,400
E. Change in Fund Balance	(793,940)	(648,474)	(1,500,393)	(713,242)
F. Prior Year Carry-Over	737,149	737,149	0	0
G. Adjusted Change in Fund Balance	(1,531,089)	(1,385,623)	(1,500,393)	(713,242)
H. Beginning Balance	13,059,569	13,059,569	11,673,946	10,173,553
I. Ending Balance	11,528,480	11,673,946	10,173,553	9,460,312
J. Components of Ending Balance:				
1- Revolving Cash	2,000	2,000	2,000	2,000
2- Reserves (State Required Reserve)	1,215,111	1,226,670	1,253,807	1,264,861
3- Designations				
Community Funded Designation	8,880,396	7,506,546	5,906,124	5,107,363
SpEd Uncertainties Designation	500,000	500,000	500,000	500,000
Technology Replacement	400,000	400,000	400,000	400,000
OPEB Designation	345,000	345,000	345,000	345,000
Growth Position (1.0 FTE @F/10)	123,610	123,610	123,610	123,610
Restricted Balances	62,363	1,570,120	1,643,012	1,717,478
I. Other Post-Employment Benefits (OPEB):	As of 06/30/21	Projection Yr. 1	Projection Yr. 2	Projection Yr. 3
Total OPEB Liability	2,897,985	2,924,067	2,950,383	2,976,937
Fiduciary Net Position (\$345,000/YR)	703,672	895,160	1,065,317	1,203,163
Total Net OPEB Liability	2,194,313	2,028,907	1,885,066	1,773,774



REED UNION SCHOOL DISTRICT

**General Fund
First Interim Financial Report Summary
As of January 31, 2024**

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	20,953,745.00	20,850,415.00	11,731,433.23	20,921,014.00	70,599.00	0.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	213,195.00	213,195.00	259,307.81	355,785.00	142,590.00	66.9%
4) Other Local Revenue		8600-8799	2,725,374.00	2,725,374.00	137,777.85	2,895,955.00	170,581.00	6.3%
5) TOTAL, REVENUES			23,892,314.00	23,788,984.00	12,128,518.89	24,172,754.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,596,981.00	9,588,541.00	4,787,558.81	9,588,541.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,119,390.00	3,119,390.00	1,687,006.12	3,119,390.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,242,171.00	5,242,171.00	2,554,659.06	5,242,171.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,031,784.00	1,031,784.00	454,638.28	1,031,784.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,868,489.00	1,868,489.00	1,323,049.26	2,101,793.00	(233,304.00)	-12.5%
6) Capital Outlay		6000-6999	620,000.00	620,000.00	617,452.98	620,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	322,926.00	322,926.00	224,555.43	322,926.00	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			21,801,741.00	21,793,301.00	11,648,919.94	22,026,605.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,090,573.00	1,995,683.00	479,598.95	2,146,149.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	409,400.00	409,400.00	0.00	409,400.00	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	(3,938,636.00)	(3,938,636.00)	0.00	(3,938,636.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,529,236.00)	(3,529,236.00)	0.00	(3,529,236.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,438,663.00)	(1,533,553.00)	479,598.95	(1,383,087.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,073,706.51	9,073,706.51		11,491,913.14	2,418,206.63	26.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,073,706.51	9,073,706.51		11,491,913.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,073,706.51	9,073,706.51		11,491,913.14		
2) Ending Balance, June 30 (E + F1e)			7,635,043.51	7,540,153.51		10,108,826.14		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,406,373.51	6,323,042.51		2,660,786.72		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,226,670.00	1,215,111.00		7,446,039.42		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	56,764.00	56,764.00	0.00	7,139.00	(49,625.00)	-87.4%
Education Protection Account State Aid - Current Year		8012	221,294.00	212,854.00	116,499.00	212,145.00	(709.00)	-0.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	71,222.00	69,820.00	35,296.60	70,525.00	705.00	1.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	20,233,208.00	20,115,231.00	11,179,589.59	20,209,466.00	94,235.00	0.5%
Unsecured Roll Taxes		8042	371,257.00	376,377.00	377,960.53	399,651.00	23,274.00	6.2%
Prior Years' Taxes		8043	0.00	19,369.00	22,087.51	22,088.00	2,719.00	14.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			20,953,745.00	20,850,415.00	11,731,433.23	20,921,014.00	70,599.00	0.3%
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			20,953,745.00	20,850,415.00	11,731,433.23	20,921,014.00	70,599.00	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
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	38,559.00	38,559.00	35,840.00	38,559.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	174,636.00	174,636.00	89,053.66	174,636.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	0.00	0.00	134,414.15	142,590.00	142,590.00	New
TOTAL, OTHER STATE REVENUE			213,195.00	213,195.00	259,307.81	355,785.00	142,590.00	66.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	2,705,374.00	2,705,374.00	0.00	2,705,374.00	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	15,000.00	15,000.00	6,607.27	15,000.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	175,580.04	175,581.00	170,581.00	3,411.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(99,429.33)	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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	0.00	0.00	55,019.87	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,725,374.00	2,725,374.00	137,777.85	2,895,955.00	170,581.00	6.3%
TOTAL, REVENUES			23,892,314.00	23,788,984.00	12,128,518.89	24,172,754.00	383,770.00	1.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,700,149.00	7,691,709.00	3,933,377.12	7,691,709.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	664,636.00	664,636.00	168,961.96	664,636.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,232,196.00	1,232,196.00	685,219.73	1,232,196.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,596,981.00	9,588,541.00	4,787,558.81	9,588,541.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	556,782.00	556,782.00	292,376.64	556,782.00	0.00	0.0%
Classified Support Salaries		2200	1,162,345.00	1,162,345.00	609,070.21	1,162,345.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	516,959.00	516,959.00	301,559.65	516,959.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	883,304.00	883,304.00	483,999.62	883,304.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,119,390.00	3,119,390.00	1,687,006.12	3,119,390.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,857,813.00	1,857,522.00	875,593.29	1,857,522.00	0.00	0.0%
PERS		3201-3202	774,831.00	775,067.00	471,194.55	775,067.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	376,940.00	376,995.00	191,774.80	376,995.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,695,991.00	1,695,991.00	847,692.95	1,695,991.00	0.00	0.0%
Unemployment Insurance		3501-3502	62,013.00	62,013.00	3,238.35	62,013.00	0.00	0.0%
Workers' Compensation		3601-3602	129,583.00	129,583.00	76,958.10	129,583.00	0.00	0.0%
OPEB, Allocated		3701-3702	345,000.00	345,000.00	88,207.02	345,000.00	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			5,242,171.00	5,242,171.00	2,554,659.06	5,242,171.00	0.00	0.0%
BOOKS AND SUPPLIES								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	140,000.00	140,000.00	115,034.91	140,000.00	0.00	0.0%
Materials and Supplies		4300	669,950.00	669,950.00	314,914.46	669,950.00	0.00	0.0%
Noncapitalized Equipment		4400	21,834.00	21,834.00	24,688.91	21,834.00	0.00	0.0%
Food		4700	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,031,784.00	1,031,784.00	454,638.28	1,031,784.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	37,264.00	37,264.00	0.00	270,568.00	(233,304.00)	-626.1%
Travel and Conferences		5200	74,500.00	74,500.00	29,961.79	74,500.00	0.00	0.0%
Dues and Memberships		5300	48,000.00	48,000.00	46,464.63	48,000.00	0.00	0.0%
Insurance		5400-5450	170,000.00	170,000.00	173,502.00	170,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	610,000.00	610,000.00	277,925.99	610,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	135,225.00	135,225.00	296,716.56	135,225.00	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	693,500.00	693,500.00	433,750.34	693,500.00	0.00	0.0%
Communications		5900	100,000.00	100,000.00	64,727.95	100,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,868,489.00	1,868,489.00	1,323,049.26	2,101,793.00	(233,304.00)	-12.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	620,000.00	620,000.00	617,452.98	620,000.00	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			620,000.00	620,000.00	617,452.98	620,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	70,000.00	70,000.00	0.00	70,000.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	2,926.00	2,926.00	0.00	2,926.00	0.00	0.0%
Other Debt Service - Principal		7439	250,000.00	250,000.00	224,555.43	250,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			322,926.00	322,926.00	224,555.43	322,926.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			21,801,741.00	21,793,301.00	11,648,919.94	22,026,605.00	(233,304.00)	-1.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(3,938,636.00)	(3,938,636.00)	0.00	(3,938,636.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(3,938,636.00)	(3,938,636.00)	0.00	(3,938,636.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,529,236.00)	(3,529,236.00)	0.00	(3,529,236.00)	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	215,697.00	215,697.00	53,573.00	215,697.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,450,925.00	1,792,353.00	649,485.66	1,843,003.00	50,650.00	2.8%
4) Other Local Revenue		8600-8799	2,230,863.00	2,230,863.00	2,408,132.99	2,230,863.00	0.00	0.0%
5) TOTAL, REVENUES			3,897,485.00	4,238,913.00	3,111,191.65	4,289,563.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,400,045.00	2,600,045.00	1,577,120.54	2,600,045.00	0.00	0.0%
2) Classified Salaries		2000-2999	947,120.00	947,120.00	590,273.11	947,120.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,332,203.00	2,376,637.00	856,227.90	2,376,637.00	0.00	0.0%
4) Books and Supplies		4000-4999	348,828.00	579,138.00	161,925.55	634,788.00	(55,650.00)	-9.6%
5) Services and Other Operating Expenditures		5000-5999	1,141,300.00	1,412,145.00	731,113.31	1,412,145.00	0.00	0.0%
6) Capital Outlay		6000-6999	60,000.00	60,000.00	67,485.70	60,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	200,000.00	200,000.00	149,384.07	200,000.00	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			7,429,496.00	8,175,085.00	4,133,530.18	8,230,735.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,532,011.00)	(3,936,172.00)	(1,022,338.53)	(3,941,172.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	3,938,636.00	3,938,636.00	0.00	3,938,636.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,938,636.00	3,938,636.00	0.00	3,938,636.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			406,625.00	2,464.00	(1,022,338.53)	(2,536.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	62,358.94	62,358.94		1,567,655.83	1,505,296.89	2,413.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			62,358.94	62,358.94		1,567,655.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			62,358.94	62,358.94		1,567,655.83		
2) Ending Balance, June 30 (E + F1e)			468,983.94	64,822.94		1,565,119.83		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	468,986.46	688,154.45		1,565,119.83		
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	(2.52)	(623,331.51)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	131,202.00	131,202.00	0.00	131,202.00	0.00	0.0%
Special Education Discretionary Grants		8182	14,733.00	14,733.00	515.00	14,733.00	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	46,762.00	46,762.00	30,391.00	46,762.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	23,000.00	23,000.00	0.00	23,000.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	4,253.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	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	0.00	0.00	18,414.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			215,697.00	215,697.00	53,573.00	215,697.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	68,828.00	68,828.00	15,477.06	68,828.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	4,899.05	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	1,382,097.00	1,723,525.00	629,109.55	1,774,175.00	50,650.00	2.9%
TOTAL, OTHER STATE REVENUE			1,450,925.00	1,792,353.00	649,485.66	1,843,003.00	50,650.00	2.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	1,393,257.94	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	1,500,000.00	1,500,000.00	1,005,000.00	1,500,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	730,863.00	730,863.00	9,875.05	730,863.00	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			2,230,863.00	2,230,863.00	2,408,132.99	2,230,863.00	0.00	0.0%
TOTAL, REVENUES			3,897,485.00	4,238,913.00	3,111,191.65	4,289,563.00	50,650.00	1.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,107,531.00	2,307,531.00	1,299,556.92	2,307,531.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	179,024.00	179,024.00	212,818.03	179,024.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	113,490.00	113,490.00	64,745.59	113,490.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,400,045.00	2,600,045.00	1,577,120.54	2,600,045.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	608,809.00	608,809.00	343,883.47	608,809.00	0.00	0.0%
Classified Support Salaries		2200	153,620.00	153,620.00	138,653.41	153,620.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	84,705.00	84,705.00	49,411.32	84,705.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	99,986.00	99,986.00	58,324.91	99,986.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			947,120.00	947,120.00	590,273.11	947,120.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,529,768.00	1,566,811.00	288,746.88	1,566,811.00	0.00	0.0%
PERS		3201-3202	227,524.00	229,144.00	167,927.40	229,144.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	99,812.00	103,095.00	69,124.67	103,095.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	426,473.00	426,473.00	302,996.78	426,473.00	0.00	0.0%
Unemployment Insurance		3501-3502	15,631.00	15,736.00	1,083.88	15,736.00	0.00	0.0%
Workers' Compensation		3601-3602	32,995.00	35,378.00	25,767.95	35,378.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	580.34	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,332,203.00	2,376,637.00	856,227.90	2,376,637.00	0.00	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	3,080.22	0.00	0.00	0.0%
Materials and Supplies		4300	348,828.00	579,138.00	157,483.54	634,788.00	(55,650.00)	-9.6%
Noncapitalized Equipment		4400	0.00	0.00	1,361.79	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			348,828.00	579,138.00	161,925.55	634,788.00	(55,650.00)	-9.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	182,800.00	182,800.00	98,530.00	182,800.00	0.00	0.0%
Travel and Conferences		5200	33,500.00	34,290.00	12,500.00	34,290.00	0.00	0.0%
Dues and Memberships		5300	2,500.00	2,500.00	4,369.56	2,500.00	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	247,500.00	247,500.00	99,974.29	247,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	675,000.00	945,055.00	515,739.46	945,055.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,141,300.00	1,412,145.00	731,113.31	1,412,145.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	60,000.00	60,000.00	67,485.70	60,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			60,000.00	60,000.00	67,485.70	60,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	8,750.00	0.00	0.00	0.0%
Payments to County Offices		7142	200,000.00	200,000.00	140,634.07	200,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			200,000.00	200,000.00	149,384.07	200,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,429,496.00	8,175,085.00	4,133,530.18	8,230,735.00	(55,650.00)	-0.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	3,938,636.00	3,938,636.00	0.00	3,938,636.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			3,938,636.00	3,938,636.00	0.00	3,938,636.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,938,636.00	3,938,636.00	0.00	3,938,636.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	20,953,745.00	20,850,415.00	11,731,433.23	20,921,014.00	70,599.00	0.3%
2) Federal Revenue		8100-8299	215,697.00	215,697.00	53,573.00	215,697.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,664,120.00	2,005,548.00	908,793.47	2,198,788.00	193,240.00	9.6%
4) Other Local Revenue		8600-8799	4,956,237.00	4,956,237.00	2,545,910.84	5,126,818.00	170,581.00	3.4%
5) TOTAL, REVENUES			27,789,799.00	28,027,897.00	15,239,710.54	28,462,317.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,997,026.00	12,188,586.00	6,364,679.35	12,188,586.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,066,510.00	4,066,510.00	2,277,279.23	4,066,510.00	0.00	0.0%
3) Employee Benefits		3000-3999	7,574,374.00	7,618,808.00	3,410,886.96	7,618,808.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,380,612.00	1,610,922.00	616,563.83	1,666,572.00	(55,650.00)	-3.5%
5) Services and Other Operating Expenditures		5000-5999	3,009,789.00	3,280,634.00	2,054,162.57	3,513,938.00	(233,304.00)	-7.1%
6) Capital Outlay		6000-6999	680,000.00	680,000.00	684,938.68	680,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	522,926.00	522,926.00	373,939.50	522,926.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			29,231,237.00	29,968,386.00	15,782,450.12	30,257,340.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,441,438.00)	(1,940,489.00)	(542,739.58)	(1,795,023.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	409,400.00	409,400.00	0.00	409,400.00	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			409,400.00	409,400.00	0.00	409,400.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,032,038.00)	(1,531,089.00)	(542,739.58)	(1,385,623.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,136,065.45	9,136,065.45		13,059,568.97	3,923,503.52	42.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,136,065.45	9,136,065.45		13,059,568.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,136,065.45	9,136,065.45		13,059,568.97		
2) Ending Balance, June 30 (E + F1e)			8,104,027.45	7,604,976.45		11,673,945.97		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	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)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	468,986.46	688,154.45		1,565,119.83		
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	6,406,373.51	6,323,042.51		2,660,786.72		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,226,670.00	1,215,111.00		7,446,039.42		
Unassigned/Unappropriated Amount		9790	(2.52)	(623,331.51)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	56,764.00	56,764.00	0.00	7,139.00	(49,625.00)	-87.4%
Education Protection Account State Aid - Current Year		8012	221,294.00	212,854.00	116,499.00	212,145.00	(709.00)	-0.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	71,222.00	69,820.00	35,296.60	70,525.00	705.00	1.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	20,233,208.00	20,115,231.00	11,179,589.59	20,209,466.00	94,235.00	0.5%
Unsecured Roll Taxes		8042	371,257.00	376,377.00	377,960.53	399,651.00	23,274.00	6.2%
Prior Years' Taxes		8043	0.00	19,369.00	22,087.51	22,088.00	2,719.00	14.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			20,953,745.00	20,850,415.00	11,731,433.23	20,921,014.00	70,599.00	0.3%
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			20,953,745.00	20,850,415.00	11,731,433.23	20,921,014.00	70,599.00	0.3%
FEDERAL REVENUE								

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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)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	131,202.00	131,202.00	0.00	131,202.00	0.00	0.0%
Special Education Discretionary Grants		8182	14,733.00	14,733.00	515.00	14,733.00	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	46,762.00	46,762.00	30,391.00	46,762.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	23,000.00	23,000.00	0.00	23,000.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	4,253.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	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	0.00	0.00	18,414.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			215,697.00	215,697.00	53,573.00	215,697.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	38,559.00	38,559.00	35,840.00	38,559.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	243,464.00	243,464.00	104,530.72	243,464.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

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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)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	4,899.05	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	1,382,097.00	1,723,525.00	763,523.70	1,916,765.00	193,240.00	11.2%
TOTAL, OTHER STATE REVENUE			1,664,120.00	2,005,548.00	908,793.47	2,198,788.00	193,240.00	9.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	2,705,374.00	2,705,374.00	1,393,257.94	2,705,374.00	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	15,000.00	15,000.00	6,607.27	15,000.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	175,580.04	175,581.00	170,581.00	3,411.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(99,429.33)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Local Revenue		8699	1,500,000.00	1,500,000.00	1,060,019.87	1,500,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	730,863.00	730,863.00	9,875.05	730,863.00	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			4,956,237.00	4,956,237.00	2,545,910.84	5,126,818.00	170,581.00	3.4%
TOTAL, REVENUES			27,789,799.00	28,027,897.00	15,239,710.54	28,462,317.00	434,420.00	1.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,807,680.00	9,999,240.00	5,232,934.04	9,999,240.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	843,660.00	843,660.00	381,779.99	843,660.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,345,686.00	1,345,686.00	749,965.32	1,345,686.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			11,997,026.00	12,188,586.00	6,364,679.35	12,188,586.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,165,591.00	1,165,591.00	636,260.11	1,165,591.00	0.00	0.0%
Classified Support Salaries		2200	1,315,965.00	1,315,965.00	747,723.62	1,315,965.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	601,664.00	601,664.00	350,970.97	601,664.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	983,290.00	983,290.00	542,324.53	983,290.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,066,510.00	4,066,510.00	2,277,279.23	4,066,510.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,387,581.00	3,424,333.00	1,164,340.17	3,424,333.00	0.00	0.0%
PERS		3201-3202	1,002,355.00	1,004,211.00	639,121.95	1,004,211.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	476,752.00	480,090.00	260,899.47	480,090.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,122,464.00	2,122,464.00	1,150,689.73	2,122,464.00	0.00	0.0%
Unemployment Insurance		3501-3502	77,644.00	77,749.00	4,322.23	77,749.00	0.00	0.0%
Workers' Compensation		3601-3602	162,578.00	164,961.00	102,726.05	164,961.00	0.00	0.0%
OPEB, Allocated		3701-3702	345,000.00	345,000.00	88,787.36	345,000.00	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			7,574,374.00	7,618,808.00	3,410,886.96	7,618,808.00	0.00	0.0%
BOOKS AND SUPPLIES								

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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)
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	140,000.00	140,000.00	118,115.13	140,000.00	0.00	0.0%
Materials and Supplies		4300	1,018,778.00	1,249,088.00	472,398.00	1,304,738.00	(55,650.00)	-4.5%
Noncapitalized Equipment		4400	21,834.00	21,834.00	26,050.70	21,834.00	0.00	0.0%
Food		4700	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,380,612.00	1,610,922.00	616,563.83	1,666,572.00	(55,650.00)	-3.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	220,064.00	220,064.00	98,530.00	453,368.00	(233,304.00)	-106.0%
Travel and Conferences		5200	108,000.00	108,790.00	42,461.79	108,790.00	0.00	0.0%
Dues and Memberships		5300	50,500.00	50,500.00	50,834.19	50,500.00	0.00	0.0%
Insurance		5400-5450	170,000.00	170,000.00	173,502.00	170,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	610,000.00	610,000.00	277,925.99	610,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	382,725.00	382,725.00	396,690.85	382,725.00	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	1,368,500.00	1,638,555.00	949,489.80	1,638,555.00	0.00	0.0%
Communications		5900	100,000.00	100,000.00	64,727.95	100,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,009,789.00	3,280,634.00	2,054,162.57	3,513,938.00	(233,304.00)	-7.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	620,000.00	620,000.00	617,452.98	620,000.00	0.00	0.0%
Equipment Replacement		6500	60,000.00	60,000.00	67,485.70	60,000.00	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			680,000.00	680,000.00	684,938.68	680,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	70,000.00	70,000.00	0.00	70,000.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	8,750.00	0.00	0.00	0.0%
Payments to County Offices		7142	200,000.00	200,000.00	140,634.07	200,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	2,926.00	2,926.00	0.00	2,926.00	0.00	0.0%
Other Debt Service - Principal		7439	250,000.00	250,000.00	224,555.43	250,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			522,926.00	522,926.00	373,939.50	522,926.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			29,231,237.00	29,968,386.00	15,782,450.12	30,257,340.00	(288,954.00)	-1.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	117,261.00
6230	California Clean Energy Jobs Act	62,362.81
6266	Educator Effectiveness, FY 2021-22	.14
6300	Lottery: Instructional Materials	68,828.11
6500	Special Education	35,000.00
6546	Mental Health-Related Services	122,496.00
6547	Special Education Early Intervention Preschool Grant	105,702.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	513,856.01
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	100,000.00
7311	Classified School Employee Professional Development Block Grant	8,666.00
7415	Classified School Employee Summer Assistance Program	36,199.56
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	26,548.64
7435	Learning Recovery Emergency Block Grant	129,408.18
7510	Low-Performing Students Block Grant	50,742.05
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	5,000.01
9010	Other Restricted Local	183,049.32
Total, Restricted Balance		1,565,119.83



REED UNION SCHOOL DISTRICT

**District Other Fund Forms
As of January 31, 2024**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	162,007.65	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	160,241.09	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	6,570.97	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	328,819.71	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	244,785.91	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	244,785.91	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	84,033.80	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	84,033.80	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,684.04	6,684.04		6,684.04	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)			6,684.04	6,684.04		6,684.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,684.04	6,684.04		6,684.04		
2) Ending Balance, June 30 (E + F1e)			6,684.04	6,684.04		6,684.04		
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		
b) Restricted		9740	6,684.04	6,684.04		6,684.04		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	162,007.65	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	162,007.65	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	160,241.09	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	160,241.09	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	536.97	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								
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	6,034.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	6,570.97	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	328,819.71	0.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	0.00	0.00	244,785.91	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	244,785.91	0.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	244,785.91	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	6,684.04
Total, Restricted Balance		6,684.04

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20.00	20.00	418.65	20.00	0.00	0.0%
5) TOTAL, REVENUES			20.00	20.00	418.65	20.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20.00	20.00	418.65	20.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20.00	20.00	418.65	20.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	33,648.58	33,648.58		34,287.51	638.93	1.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,648.58	33,648.58		34,287.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,648.58	33,648.58		34,287.51		
2) Ending Balance, June 30 (E + F1e)			33,668.58	33,668.58		34,307.51		
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	33,668.58	33,668.58		34,307.51		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20.00	20.00	677.38	20.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(258.73)	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			20.00	20.00	418.65	20.00	0.00	0.0%
TOTAL, REVENUES			20.00	20.00	418.65	20.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,300.00	40,300.00	44,870.52	40,300.00	0.00	0.0%
5) TOTAL, REVENUES			40,300.00	40,300.00	44,870.52	40,300.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,000.00	15,000.00	8,498.00	15,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	595,664.48	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			15,000.00	15,000.00	604,162.48	15,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,300.00	25,300.00	(559,291.96)	25,300.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,300.00	25,300.00	(559,291.96)	25,300.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	597,166.89	597,166.89		650,652.50	53,485.61	9.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			597,166.89	597,166.89		650,652.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			597,166.89	597,166.89		650,652.50		
2) Ending Balance, June 30 (E + F1e)			622,466.89	622,466.89		675,952.50		
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	287,738.05	287,738.05		315,040.02		
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	334,728.84	334,728.84		360,912.48		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300.00	300.00	1,747.36	300.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(5,095.79)	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	40,000.00	40,000.00	48,218.95	40,000.00	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			40,300.00	40,300.00	44,870.52	40,300.00	0.00	0.0%
TOTAL, REVENUES			40,300.00	40,300.00	44,870.52	40,300.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,000.00	15,000.00	8,498.00	15,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,000.00	15,000.00	8,498.00	15,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	595,664.48	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	595,664.48	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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 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			15,000.00	15,000.00	604,162.48	15,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	315,040.02
Total, Restricted Balance		315,040.02

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	783,800.00	783,800.00	488,399.93	783,800.00	0.00	0.0%
5) TOTAL, REVENUES			783,800.00	783,800.00	488,399.93	783,800.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	233,600.00	233,600.00	67,416.85	233,600.00	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			238,600.00	238,600.00	67,416.85	238,600.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			545,200.00	545,200.00	420,983.08	545,200.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	409,400.00	409,400.00	0.00	409,400.00	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			(409,400.00)	(409,400.00)	0.00	(409,400.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			135,800.00	135,800.00	420,983.08	135,800.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,281,700.53	2,281,700.53		2,730,350.87	448,650.34	19.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,281,700.53	2,281,700.53		2,730,350.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,281,700.53	2,281,700.53		2,730,350.87		
2) Ending Balance, June 30 (E + F1e)			2,417,500.53	2,417,500.53		2,866,150.87		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
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	2,417,500.53	2,417,500.53		2,866,150.87		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	782,000.00	782,000.00	451,869.34	782,000.00	0.00	0.0%
Interest		8660	1,800.00	1,800.00	57,533.14	1,800.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(21,002.55)	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			783,800.00	783,800.00	488,399.93	783,800.00	0.00	0.0%
TOTAL, REVENUES			783,800.00	783,800.00	488,399.93	783,800.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	78,000.00	78,000.00	15,933.91	78,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,000.00	15,000.00	46,575.00	15,000.00	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	133,100.00	133,100.00	3,682.63	133,100.00	0.00	0.0%
Communications		5900	7,500.00	7,500.00	1,225.31	7,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			233,600.00	233,600.00	67,416.85	233,600.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			238,600.00	238,600.00	67,416.85	238,600.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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 Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(409,400.00)	(409,400.00)	0.00	(409,400.00)		

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



REED UNION SCHOOL DISTRICT

**General Fund
Supplemental Forms
As of January 31, 2024**

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	983.58	983.58	1,029.17	1,029.17	45.59	5.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	983.58	983.58	1,029.17	1,029.17	45.59	5.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	983.58	983.58	1,029.17	1,029.17	45.59	5.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

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

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			13,077,001.00	11,360,451.00	9,577,055.00	7,195,029.00	5,653,169.00	3,563,951.00	13,242,612.00	12,145,214.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019				58,250.00				58,250.00	
Property Taxes	8020- 8079						352,046.00	10,590,000.00		
Miscellaneous Funds	8080- 8099									
Federal Revenue	8100- 8299			4,377.00	343.00					
Other State Revenue	8300- 8599		48,518.00	53,417.00	112,309.00	450,487.00				
Other Local Revenue	8600- 8799		(99,060.00)	24,055.00	102,222.00	17,506.00	5,864.00	1,800,000.00	1,000,000.00	
Interfund Transfers In	8910- 8929								409,400.00	
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			(50,542.00)	81,849.00	273,124.00	467,993.00	357,910.00	12,390,000.00	1,467,650.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999		111,724.00	1,006,425.00	1,092,784.00	1,029,043.00	1,040,257.00	1,102,147.00	1,134,368.00	1,134,368.00
Classified Salaries	2000- 2999		186,360.00	272,801.00	373,078.00	368,818.00	360,096.00	368,133.00	356,037.00	356,037.00
Employee Benefits	3000- 3999		143,998.00	504,339.00	564,058.00	542,807.00	550,141.00	559,325.00	607,726.00	607,726.00
Books and Supplies	4000- 4999		89,040.00	84,434.00	212,461.00	50,460.00	83,636.00	17,952.00	178,823.00	178,823.00
Services	5000- 5999		366,683.00	324,199.00	300,195.00	256,809.00	252,087.00	52,100.00	288,094.00	288,094.00
Capital Outlay	6000- 6999					67,486.00		612,514.00		
Other Outgo	7000- 7499		140,317.00	32,006.00	52,233.00					
Interfund Transfers Out	7600- 7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699									
TOTAL DISBURSEMENTS			1,038,122.00	2,224,204.00	2,594,809.00	2,315,423.00	2,286,217.00	2,712,171.00	2,565,048.00	2,565,048.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111- 9199									
Accounts Receiv able	9200- 9299		80,468.00	106,130.00	58,953.00	52,509.00				
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receiv able	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	80,468.00	106,130.00	58,953.00	52,509.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Pay able	9500- 9599		708,354.00	(252,829.00)	119,294.00	(253,061.00)	160,911.00	(832.00)		
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	708,354.00	(252,829.00)	119,294.00	(253,061.00)	160,911.00	(832.00)	0.00	0.00
Nonoperating										
Suspense Clearing	9910	0.00	(627,886.00)	358,959.00	(60,341.00)	305,570.00	(160,911.00)	832.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS										
E. NET INCREASE/DECREASE (B - C + D)			(1,716,550.00)	(1,783,396.00)	(2,382,026.00)	(1,541,860.00)	(2,089,218.00)	9,678,661.00	(1,097,398.00)	(2,565,048.00)
F. ENDING CASH (A + E)			11,360,451.00	9,577,055.00	7,195,029.00	5,653,169.00	3,563,951.00	13,242,612.00	12,145,214.00	9,580,166.00
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		9,580,166.00	7,073,368.00	15,657,831.00	13,151,033.00				
B. RECEIPTS									
LCOFF/Revenue Limit Sources									
Principal Apportionment	8010- 8019	58,250.00		58,250.00	28,178.00	0.00		261,178.00	219,284.00
Property Taxes	8020- 8079		9,543,861.00					20,485,907.00	20,701,730.00
Miscellaneous Funds	8080- 8099							0.00	0.00
Federal Revenue	8100- 8299				210,977.00			215,697.00	215,697.00
Other State Revenue	8300- 8599				1,682,245.00			2,346,976.00	2,198,788.00
Other Local Revenue	8600- 8799		1,605,650.00		500,000.00			4,956,237.00	5,126,818.00
Interfund Transfers In	8910- 8929							409,400.00	409,400.00
All Other Financing Sources	8930- 8979							0.00	0.00
TOTAL RECEIPTS		58,250.00	11,149,511.00	58,250.00	2,421,400.00	0.00	0.00	28,675,395.00	28,871,717.00
C. DISBURSEMENTS									
Certificated Salaries	1000- 1999	1,134,368.00	1,134,368.00	1,134,368.00	1,125,926.00	0.00		12,180,146.00	12,188,586.00
Classified Salaries	2000- 2999	356,037.00	356,037.00	356,037.00	357,039.00			4,066,510.00	4,066,510.00
Employee Benefits	3000- 3999	607,726.00	607,726.00	607,726.00	1,715,510.00			7,618,808.00	7,618,808.00
Books and Supplies	4000- 4999	178,823.00	178,823.00	178,823.00	188,824.00			1,620,922.00	1,666,572.00
Services	5000- 5999	288,094.00	288,094.00	288,094.00	288,090.00			3,280,633.00	3,513,998.00
Capital Outlay	6000- 6999							680,000.00	680,000.00
Other Outgo	7000- 7499				298,370.00			522,926.00	522,926.00
Interfund Transfers Out	7600- 7629							0.00	0.00
All Other Financing Uses	7630- 7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		2,565,048.00	2,565,048.00	2,565,048.00	3,973,759.00	0.00	0.00	29,969,945.00	30,257,340.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111- 9199							0.00	
Accounts Receiv able	9200- 9299							298,060.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receiv able	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	298,060.00	
Liabilities and Deferred Inflows									
Accounts Pay able	9500- 9599							481,837.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	481,837.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS								(183,777.00)	
E. NET INCREASE/DECREASE (B - C + D)		(2,506,798.00)	8,584,463.00	(2,506,798.00)	(1,552,359.00)	0.00	0.00	(1,478,327.00)	(1,385,623.00)
F. ENDING CASH (A + E)		7,073,368.00	15,657,831.00	13,151,033.00	11,598,674.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								11,598,674.00	

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			11,598,674.00	11,598,674.00	11,598,674.00	11,598,674.00	11,598,674.00	11,598,674.00	11,598,674.00	11,598,674.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010- 8019									
Property Taxes	8020- 8079									
Miscellaneous Funds	8080- 8099									
Federal Revenue	8100- 8299									
Other State Revenue	8300- 8599									
Other Local Revenue	8600- 8799									
Interfund Transfers In	8910- 8929									
All Other Financing Sources	8930- 8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000- 1999									
Classified Salaries	2000- 2999									
Employee Benefits	3000- 3999									
Books and Supplies	4000- 4999									
Services	5000- 5999									
Capital Outlay	6000- 6999									
Other Outgo	7000- 7499									
Interfund Transfers Out	7600- 7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-									
TOTAL DISBURSEMENTS	7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111- 9199									
Accounts Receiv able	9200- 9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500- 9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			11,598,674.00	11,598,674.00	11,598,674.00	11,598,674.00	11,598,674.00	11,598,674.00	11,598,674.00	11,598,674.00
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		11,598,674.00	11,598,674.00	11,598,674.00	11,598,674.00				
B. RECEIPTS									
LCOF/Revenue Limit Sources									
Principal Apportionment	8010- 8019							0.00	
Property Taxes	8020- 8079							0.00	
Miscellaneous Funds	8080- 8099							0.00	
Federal Revenue	8100- 8299							0.00	
Other State Revenue	8300- 8599							0.00	
Other Local Revenue	8600- 8799							0.00	
Interfund Transfers In	8910- 8929							0.00	
All Other Financing Sources	8930- 8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000- 1999							0.00	
Classified Salaries	2000- 2999							0.00	
Employee Benefits	3000- 3999							0.00	
Books and Supplies	4000- 4999							0.00	
Services	5000- 5999							0.00	
Capital Outlay	6000- 6999							0.00	
Other Outgo	7000- 7499							0.00	
Interfund Transfers Out	7600- 7629							0.00	
All Other Financing Uses	7630- 7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111- 9199							0.00	
Accounts Receiv able	9220- 9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receiv able	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500- 9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		11,598,674.00	11,598,674.00	11,598,674.00	11,598,674.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								11,598,674.00	

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

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 12, 2024 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Carlos Estrella Telephone: (415) 383-1116
Title: Business Manager E-mail: cestrella@reedschools.org

Criteria and Standards Review Summary

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

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

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

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	n/a	
		• 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?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	1,029.17	1,029.17	0.0%	Met
	Charter School	0.00	0.00		
	Total ADA	1,029.17	1,029.17		
1st Subsequent Year (2024-25)	District Regular	1,006.86	1,009.86	.3%	Met
	Charter School				
	Total ADA	1,006.86	1,009.86		
2nd Subsequent Year (2025-26)	District Regular	981.64	981.64	0.0%	Met
	Charter School				
	Total ADA	981.64	981.64		

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Enrollment and Average Daily Attendance (ADA) was adjusted to reflect the addition of the Universal Transitional Kindergarten cohort.

2. **CRITERION: Enrollment**

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

District's Enrollment Standard Percentage Range:

2A. Calculating the District's Enrollment Variances

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

		Enrollment		Percent Change	Status
Fiscal Year		First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2023-24)	District Regular	1,061.00	1,061.00		
	Charter School				
	Total Enrollment	1,061.00	1,061.00	0.0%	Met
1st Subsequent Year (2024-25)	District Regular	1,038.00	1,038.00		
	Charter School				
	Total Enrollment	1,038.00	1,038.00	0.0%	Met
2nd Subsequent Year (2025-26)	District Regular	1,012.00	1,012.00		
	Charter School				
	Total Enrollment	1,012.00	1,012.00	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Enrollment and Average Daily Attendance (ADA) was adjusted to reflect the addition of the Universal Transitional Kindergarten cohort.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2020-21)			
District Regular	1,181	1,205	
Charter School			
Total ADA/Enrollment	1,181	1,205	98.0%
Second Prior Year (2021-22)			
District Regular	1,104	1,022	
Charter School			
Total ADA/Enrollment	1,104	1,022	108.0%
First Prior Year (2022-23)			
District Regular	1,061		
Charter School			
Total ADA/Enrollment	1,061	0	0.0%
Historical Average Ratio:			68.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			69.2%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2023-24)				
District Regular	1,029	1,061		
Charter School	0			
Total ADA/Enrollment	1,029	1,061	97.0%	Not Met
1st Subsequent Year (2024-25)				
District Regular	1,007	1,038		
Charter School				
Total ADA/Enrollment	1,007	1,038	97.0%	Not Met
2nd Subsequent Year (2025-26)				
District Regular	982	1,012		
Charter School				
Total ADA/Enrollment	982	1,012	97.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

Enrollment and Average Daily Attendance (ADA) was adjusted to reflect the addition of the Universal Transitional Kindergarten cohort.

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2023-24)	20,850,415.00	20,921,014.00	.3%	Met
1st Subsequent Year (2024-25)	21,836,808.00	21,836,808.00	0.0%	Met
2nd Subsequent Year (2025-26)	22,787,252.00	22,787,252.00	0.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
Third Prior Year (2020-21)	14,743,370.93	18,024,152.57	81.8%
Second Prior Year (2021-22)	14,537,616.54	17,111,174.99	85.0%
First Prior Year (2022-23)	15,079,708.00	18,666,433.00	80.8%
	Historical Average Ratio:		82.5%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	4%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	79.5% to 85.5%	79.5% to 85.5%	78.5% to 86.5%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000- 3999)	Total Expenditures (Form 01I, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	17,950,102.00	22,026,605.00	81.5%	Met
1st Subsequent Year (2024-25)	18,628,938.00	22,465,071.00	82.9%	Met
2nd Subsequent Year (2025-26)	18,799,179.00	22,633,947.00	83.1%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

Current Year (2023-24)	215,697.00	215,697.00	0.0%	No
1st Subsequent Year (2024-25)	215,697.00	215,697.00	0.0%	No
2nd Subsequent Year (2025-26)	215,697.00	215,697.00	0.0%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	2,005,548.00	2,198,788.00	9.6%	Yes
1st Subsequent Year (2024-25)	1,664,121.00	1,664,121.00	0.0%	No
2nd Subsequent Year (2025-26)	1,664,120.00	1,664,120.00	0.0%	No

Explanation:
(required if Yes)

Current year includes one-time funding from the Arts, Music, Instructional Materials Discretionary Block Grant

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

Current Year (2023-24)	4,956,237.00	5,126,818.00	3.4%	No
1st Subsequent Year (2024-25)	5,066,194.00	5,066,194.00	0.0%	No
2nd Subsequent Year (2025-26)	5,174,783.00	5,174,783.00	0.0%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	1,610,922.00	1,666,572.00	3.5%	No
1st Subsequent Year (2024-25)	1,422,306.00	1,422,306.00	0.0%	No
2nd Subsequent Year (2025-26)	1,459,855.00	1,459,855.00	0.0%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	3,280,634.00	3,513,938.00	7.1%	Yes
1st Subsequent Year (2024-25)	3,379,709.00	3,379,709.00	0.0%	No
2nd Subsequent Year (2025-26)	3,468,934.00	3,468,934.00	0.0%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	7,177,482.00	7,541,303.00	5.1%	Not Met
1st Subsequent Year (2024-25)	6,946,012.00	6,946,012.00	0.0%	Met
2nd Subsequent Year (2025-26)	7,054,600.00	7,054,600.00	0.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	4,891,556.00	5,180,510.00	5.9%	Not Met
1st Subsequent Year (2024-25)	4,802,015.00	4,802,015.00	0.0%	Met
2nd Subsequent Year (2025-26)	4,928,789.00	4,928,789.00	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 first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Current year includes one-time funding from the Arts, Music, Instructional Materials Discretionary Block Grant

Explanation:

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

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

		Second Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	
	Required Minimum Contribution		Status
1. OMMA/RMA Contribution	843,853.65	1,165,677.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		1,165,677.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	24.6%	4.1%	6.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	8.2%	1.4%	2.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 01I, Section E)	and Other Financing Uses (Form 01I, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2023-24)	(1,383,087.00)	22,026,605.00	6.3%	Met
1st Subsequent Year (2024-25)	(1,749,428.00)	22,465,071.00	7.8%	Not Met
2nd Subsequent Year (2025-26)	(1,046,983.00)	22,633,947.00	4.6%	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)

District's budgets include planned deficits for one-time expenditures for facility projects.

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 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	11,673,945.97	Met
1st Subsequent Year (2024-25)	10,088,482.97	Met
2nd Subsequent Year (2025-26)	9,115,965.97	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2023-24)	11,598,674.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	1,029.17	1,006.86	981.64
District's Reserve Standard Percentage Level:	3%	3%	4%

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 01I, objects 1000-7999) (Form MYPI, Line B11)	30,257,340.00	30,629,663.00	30,898,141.00
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)	30,257,340.00	30,629,663.00	30,898,141.00

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%	4%
907,720.20	918,889.89	1,235,925.64
0.00	0.00	80,000.00
907,720.20	918,889.89	1,235,925.64

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except Line 4)	(2023-24)	(2024-25)	(2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	7,446,039.42	1,241,900.00	1,252,639.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	594,000.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	7,446,039.42	1,241,900.00	1,846,639.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	24.61%	4.05%	5.98%
District's Reserve Standard (Section 10B, Line 7):	907,720.20	918,889.89	1,235,925.64
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years.
Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years.
Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0% or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(3,938,636.00)	(3,938,636.00)	0.0%	0.00	Met
1st Subsequent Year (2024-25)	(4,389,543.00)	(4,389,543.00)	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	(4,462,039.00)	(4,462,039.00)	0.0%	0.00	Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	409,400.00	409,400.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	409,400.00	409,400.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	409,400.00	409,400.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1d. Capital Project Cost Overruns					
Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?				No	

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

Total Annual Pay ments:	2,444,411	2,444,411	2,444,411	2,400,000
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

--

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

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

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

n/a

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

Explanation:
(Required if Yes)

--

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

- 2 OPEB Liabilities

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	2,691,184.00	2,691,184.00
b. OPEB plan(s) fiduciary net position (if applicable)	703,672.00	
c. Total/Net OPEB liability (Line 2a minus Line 2b)	1,987,512.00	2,691,184.00

Data must be entered.

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Actuarial	Actuarial
Jun 30, 2021	Jun 30, 2021

- 3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2023-24)
1st Subsequent Year (2024-25)
2nd Subsequent Year (2025-26)

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method	2,691,184.00	2,691,184.00
Current Year (2023-24)	2,691,184.00	2,691,184.00
1st Subsequent Year (2024-25)	2,691,184.00	2,691,184.00
2nd Subsequent Year (2025-26)	2,691,184.00	2,691,184.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
Current Year (2023-24)
1st Subsequent Year (2024-25)
2nd Subsequent Year (2025-26)

Current Year (2023-24)	345,000.00	345,000.00
1st Subsequent Year (2024-25)	345,000.00	345,000.00
2nd Subsequent Year (2025-26)	345,000.00	345,000.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2023-24)
1st Subsequent Year (2024-25)
2nd Subsequent Year (2025-26)

Current Year (2023-24)	125,000.00	125,000.00
1st Subsequent Year (2024-25)	125,000.00	125,000.00
2nd Subsequent Year (2025-26)	125,000.00	125,000.00

- d. Number of retirees receiving OPEB benefits
Current Year (2023-24)
1st Subsequent Year (2024-25)
2nd Subsequent Year (2025-26)

Current Year (2023-24)	20	20
1st Subsequent Year (2024-25)	20	20
2nd Subsequent Year (2025-26)	20	20

4. Comments:

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

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

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

No

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

n/a

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

n/a

- 2 Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs

- b. Unfunded liability for self-insurance programs

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

- 3 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

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

- b. Amount contributed (funded) for self-insurance programs

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

- 4 Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	85.0	85.0	85.0	85.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

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)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

--

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	30.0	30.0	30.0	30.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	15.0	14.0	15.0	15.0

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

2. Total cost of other benefits

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

--	--	--

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?
- If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.
2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.
- ---

ADDITIONAL FISCAL INDICATORS

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

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

No

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

Yes

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

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

21 65425 0000000
Form ESMOE
E82ABPXZPX(2023-24)

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	30,257,340.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	647,197.00
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	680,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	252,926.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				932,926.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
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)				28,677,217.00
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				1,029.17
B. Expenditures per ADA (Line I.E divided by Line II.A)				27,864.41
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total			Per ADA

A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	0.00	0.00
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)	0.00	0.00
B. Required effort (Line A.2 times 90%)	0.00	0.00
C. Current year expenditures (Line I.E and Line II.B)	28,677,217.00	27,864.41
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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.) 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)	MOE Calculation Incomplete	
	0.00%	0.00%

*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.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
N/A	0.00	0.00
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) 1,247,339.00
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) 22,281,565.00

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) 5.60%

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. 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 874,689.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 871,325.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
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)	189,532.17
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)	1,935,546.17
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,935,546.17
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	18,185,611.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,999,097.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,186,535.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	18,537.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	855,749.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	25,000.00
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)	0.00
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)	0.00
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)	3,194,970.83
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
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)	26,465,499.83
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.31%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.31%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	1,935,546.17
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	255,985.13
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.17%) 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 (9.17%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0.00
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	0.00

Approved
indirect
cost rate: 9.17%
Highest
rate used
in any
program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	20,921,014.00	3.23%	21,597,715.00	4.00%	22,461,624.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	355,785.00	(41.26%)	208,984.00	0.00%	208,984.00
4. Other Local Revenues	8600-8799	2,895,955.00	(3.09%)	2,806,535.00	2.98%	2,890,131.00
5. Other Financing Sources						
a. Transfers In	8900-8929	409,400.00	0.00%	409,400.00	0.00%	409,400.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(3,938,636.00)	9.35%	(4,306,991.00)	1.77%	(4,383,175.00)
6. Total (Sum lines A1 thru A5c)		20,643,518.00	.35%	20,715,643.00	4.21%	21,586,964.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,588,541.00		10,009,424.00
b. Step & Column Adjustment				105,700.00		99,549.00
c. Cost-of-Living Adjustment				315,183.00		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,588,541.00	4.39%	10,009,424.00	.99%	10,108,973.00
2. Classified Salaries						
a. Base Salaries				3,119,390.00		3,279,085.00
b. Step & Column Adjustment				43,791.00		36,546.00
c. Cost-of-Living Adjustment				115,904.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,119,390.00	5.12%	3,279,085.00	1.11%	3,315,631.00
3. Employee Benefits	3000-3999	5,242,171.00	2.04%	5,348,869.00	.64%	5,383,015.00
4. Books and Supplies	4000-4999	1,031,784.00	3.19%	1,064,659.00	2.64%	1,092,766.00
5. Services and Other Operating Expenditures	5000-5999	2,101,793.00	14.71%	2,410,910.00	2.64%	2,474,558.00
6. Capital Outlay	6000-6999	620,000.00	(83.87%)	100,000.00	(100.00%)	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	322,926.00	(19.31%)	260,564.00	2.64%	267,444.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		22,026,605.00	2.03%	22,473,511.00	.75%	22,642,387.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,383,087.00)		(1,757,868.00)		(1,055,423.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,491,913.14		10,108,826.14		8,350,958.14
2. Ending Fund Balance (Sum lines C and D1)		10,108,826.14		8,350,958.14		7,295,535.14
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740					
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	2,660,786.72		6,870,143.14		5,218,421.14
e. Unassigned/Unappropriated						

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)
1. Reserve for Economic Uncertainties	9789	7,446,039.42		1,241,900.00		1,252,639.00
2. Unassigned/Unappropriated	9790	0.00		236,915.00		822,475.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,108,826.14		8,350,958.14		7,295,535.14
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,446,039.42		1,241,900.00		1,252,639.00
c. Unassigned/Unappropriated	9790	0.00		236,915.00		822,475.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		7,446,039.42		1,478,815.00		2,075,114.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	215,697.00	0.00%	215,697.00	0.00%	215,697.00
3. Other State Revenues	8300-8599	1,843,003.00	(21.05%)	1,455,137.00	0.00%	1,455,136.00
4. Other Local Revenues	8600-8799	2,230,863.00	1.29%	2,259,659.00	1.11%	2,284,652.00
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	3,938,636.00	9.35%	4,306,991.00	1.77%	4,383,175.00
6. Total (Sum lines A1 thru A5c)		8,228,199.00	.11%	8,237,484.00	1.23%	8,338,660.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,600,045.00		2,921,911.00
b. Step & Column Adjustment				39,000.00		29,060.00
c. Cost-of-Living Adjustment				282,866.00		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,600,045.00	12.38%	2,921,911.00	.99%	2,950,971.00
2. Classified Salaries						
a. Base Salaries				947,120.00		1,040,581.00
b. Step & Column Adjustment				14,207.00		11,598.00
c. Cost-of-Living Adjustment				79,254.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	947,120.00	9.87%	1,040,581.00	1.11%	1,052,179.00
3. Employee Benefits	3000-3999	2,376,637.00	9.29%	2,597,500.00	.64%	2,614,082.00
4. Books and Supplies	4000-4999	634,788.00	(43.66%)	357,647.00	2.64%	367,089.00
5. Services and Other Operating Expenditures	5000-5999	1,412,145.00	(31.40%)	968,799.00	2.64%	994,376.00
6. Capital Outlay	6000-6999	60,000.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	200,000.00	39.08%	278,154.00	2.64%	285,497.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		8,230,735.00	(.80%)	8,164,592.00	1.22%	8,264,194.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,536.00)		72,892.00		74,466.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,567,655.83		1,565,119.83		1,638,011.83
2. Ending Fund Balance (Sum lines C and D1)		1,565,119.83		1,638,011.83		1,712,477.83
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,565,119.83		1,974,439.83		2,048,905.83
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 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		(336,428.00)		(336,428.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,565,119.83		1,638,011.83		1,712,477.83
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	20,921,014.00	3.23%	21,597,715.00	4.00%	22,461,624.00
2. Federal Revenues	8100-8299	215,697.00	0.00%	215,697.00	0.00%	215,697.00
3. Other State Revenues	8300-8599	2,198,788.00	(24.32%)	1,664,121.00	0.00%	1,664,120.00
4. Other Local Revenues	8600-8799	5,126,818.00	(1.18%)	5,066,194.00	2.14%	5,174,783.00
5. Other Financing Sources						
a. Transfers In	8900-8929	409,400.00	0.00%	409,400.00	0.00%	409,400.00
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)		28,871,717.00	.28%	28,953,127.00	3.36%	29,925,624.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,188,586.00		12,931,335.00
b. Step & Column Adjustment				144,700.00		128,609.00
c. Cost-of-Living Adjustment				598,049.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,188,586.00	6.09%	12,931,335.00	.99%	13,059,944.00
2. Classified Salaries						
a. Base Salaries				4,066,510.00		4,319,666.00
b. Step & Column Adjustment				57,998.00		48,144.00
c. Cost-of-Living Adjustment				195,158.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,066,510.00	6.23%	4,319,666.00	1.11%	4,367,810.00
3. Employee Benefits	3000-3999	7,618,808.00	4.30%	7,946,369.00	.64%	7,997,097.00
4. Books and Supplies	4000-4999	1,666,572.00	(14.66%)	1,422,306.00	2.64%	1,459,855.00
5. Services and Other Operating Expenditures	5000-5999	3,513,938.00	(3.82%)	3,379,709.00	2.64%	3,468,934.00
6. Capital Outlay	6000-6999	680,000.00	(85.29%)	100,000.00	(100.00%)	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	522,926.00	3.02%	538,718.00	2.64%	552,941.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		30,257,340.00	1.26%	30,638,103.00	.88%	30,906,581.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,385,623.00)		(1,684,976.00)		(980,957.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,059,568.97		11,673,945.97		9,988,969.97
2. Ending Fund Balance (Sum lines C and D1)		11,673,945.97		9,988,969.97		9,008,012.97
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740	1,565,119.83		1,974,439.83		2,048,905.83
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	2,660,786.72		6,870,143.14		5,218,421.14
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,446,039.42		1,241,900.00		1,252,639.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		(99,513.00)		486,047.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,673,945.97		9,988,969.97		9,008,012.97
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,446,039.42		1,241,900.00		1,252,639.00
c. Unassigned/Unappropriated	9790	0.00		236,915.00		822,475.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			(336,428.00)		(336,428.00)
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)		7,446,039.42		1,142,387.00		1,738,686.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		24.61%		3.73%		5.63%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
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)						
		1,029.17		1,006.86		981.64
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		30,257,340.00		30,638,103.00		30,906,581.00
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)		30,257,340.00		30,638,103.00		30,906,581.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		907,720.20		919,143.09		1,236,263.24
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		80,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		907,720.20		919,143.09		1,236,263.24
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					409,400.00	0.00		
Fund Reconciliation								
081 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								
091 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								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	409,400.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	409,400.00	409,400.00		



REED UNION SCHOOL DISTRICT

**General Fund
Miscellaneous Forms
As of January 31, 2024**

Reed Union School District
Cash Reconciliation
As of 07/31/2023

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	13,077,002.56		10/12/23			13,077,001.47		10/17/2023
07/06/23	MCOEVN	-	240,942.35		7/1/23	*TF-240001*	3,608.68	443,015.58	
07/07/23	601NLD SYSTEM GENERATED DUE TO LINE	-	202,073.23	443,015.58	7/7/23	AP-070723			
07/10/23	601DL SYSTEM GENERATED DUE TO LINE	-	167,312.07		7/10/23	PX-071023		13,637.92	
07/11/23	MCOEVN	-	41,938.77		7/10/23	PY-071023		153,674.15	167,312.07
07/11/23	601JC SYSTEM GENERATED DUE TO LINE		-		7/12/23	AP-071223		41,938.77	
07/13/23	MCOEVN	3,608.68	-		7/14/23	AP-071423		44,888.17	
07/17/23	MCOEVN	-	44,888.17		7/18/23	AP-071823		41,513.53	
07/18/23	601AK SYSTEM GENERATED DUE TO LINE	-	41,513.53		7/18/23	PX-071823		31.08	
07/20/23	MCOEVN	-	429.87		7/18/23	PY-071823		398.79	429.87
07/20/23	MCOEVN	-	73,913.56		7/21/23	AP-072123		73,913.56	
07/25/23	MCOEVN	-	280,385.57		7/24/23	AR-230001			
07/25/23	601JC SYSTEM GENERATED DUE TO LINE	10.00	-		7/24/23	AR-230002	18,542.40		
07/26/23	MCOEVN	-	1,069.53		7/24/23	AR-230002	2,979.99		
07/26/23	601JC SYSTEM GENERATED DUE TO LINE	21,699.72	-		7/24/23	AR-230003	177.33		21,699.72
07/26/23	601JC SYSTEM GENERATED DUE TO LINE	2,251.99	-		7/25/23	*DC-240001*	1,882.63		
07/26/23	601JC SYSTEM GENERATED DUE TO LINE	58,758.00	-		7/25/23	*DC-240004*	369.36		2,251.99
07/27/23	601JC SYSTEM GENERATED DUE TO LINE	48,518.00	-		7/25/23	*TF-240002*	10.00		
07/27/23	MCOEVN	-	87,885.43		7/26/23	AP-072623		280,385.57	
07/28/23	601NLD SYSTEM GENERATED DUE TO LINE	-	196,141.79		7/26/23	*TF-240003*	58,758.00		
07/31/23	601AK SYSTEM GENERATED DUE TO LINE	-	373,473.14	657,500.36	7/27/23	AP-072723		1,069.53	
Outstanding Items:							48,518.00	284,027.22	
								86,281.61	
								287,191.53	657,500.36
MUNIS					QCC				
NOTES:		DEBITS	CREDITS	NOTES:		DEBITS	CREDITS		
						1.09			
Final Reconciliation		13,211,848.95	1,751,967.01			13,211,848.95	1,751,967.01		-
			11,459,881.94				11,459,881.94		

As of 8/31/2023

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	11,459,881.94		10/12/23			11,459,881.94		10/17/23
08/01/23	601DL SYSTEM GENERATED DUE TO LINE	-	37.35		8/1/23	*TF-240017*		37.35	
08/03/23	MCOEYN	-	171,541.50		8/3/23	*DC-240005*	2,052.49		
08/07/23	601JC SYSTEM GENERATED DUE TO LINE	-	350.00		8/3/23	*DC-240007*	33,182.39		
08/08/23	MCOEYN	-	92,231.54		8/4/23	AP-080423		171,541.50	
08/08/23	601JC SYSTEM GENERATED DUE TO LINE	5,232.00	-		8/7/23	*TF-240018*		350.00	
08/10/23	601AK SYSTEM GENERATED DUE TO LINE	-	24,832.98		8/8/23	*TF-240005*	5,232.00		
08/14/23	601JC SYSTEM GENERATED DUE TO LINE	2,052.49	-		8/9/23	AP-080923		92,231.54	
08/17/23	SYSTEM GENERATED DUE TO LINE	-	34,304.80		8/10/23	PX-081023		3,144.50	
08/17/23	MCOEYN	-	114,457.11		8/10/23	PV-081023		21,688.48	24,832.98
08/24/23	601JC SYSTEM GENERATED DUE TO LINE	33,251.97	-		8/17/23	*TF-240019*		34,304.80	
08/22/23	MCOEYN	-	39,013.13		8/18/23	AP-081823		114,457.11	
08/22/23	601JC SYSTEM GENERATED DUE TO LINE	20,919.36	-		8/22/23	*TF-240006*	20,919.36		
08/22/23	601JC SYSTEM GENERATED DUE TO LINE	80,103.00	-		8/22/23	*TF-240007*	80,103.00		
08/28/23	GREY	-	750.00		8/23/23	AP-082323		39,013.13	
08/29/23	MCOEYN	-	58,461.72		8/23/23	*DC-240009*	69.58		33,251.97
08/29/23	601JC SYSTEM GENERATED DUE TO LINE	48,518.00	-		8/28/23	*TF-240020*		750.00	
08/31/23	601AK SYSTEM GENERATED DUE TO LINE	-	1,471,797.48		8/29/23	TV-240004		58,461.72	
					8/30/23	AP-083023	48,518.00		
					8/31/23	PX-083123		296,310.96	
					8/31/23	PV-083123		1,175,486.52	1,471,797.48

Outstanding Items:			
11,649,958.76	2,007,777.61	11,649,958.76	2,007,777.61
9,642,181.15		9,642,181.15	-
MUNIS		QCC	
NOTES:		NOTES:	
DEBITS	CREDITS	DEBITS	CREDITS
11,649,958.76	2,007,777.61	11,649,958.76	2,007,777.61
9,642,181.15		9,642,181.15	-
Final Reconciliation			
11,649,958.76	2,007,777.61	11,649,958.76	2,007,777.61
9,642,181.15		9,642,181.15	-

Reed Union School District
Cash Reconciliation
As of 9/30/2023

MUNIS				QCC			
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	NOTES
	BEG. BALANCE	9,642,181.15		10/12/23		BEG. BALANCE	
09/01/23	601IND SYSTEM GENERATED DUE TO LINE	-	191,254.83		9/1/23	AP-090123	ACCO UNITS PAYABLE 09/01/2023
09/01/23	601JC SYSTEM GENERATED DUE TO LINE	3,000.00	-		9/1/23	*TF-240023*	A-24038R: Summer Rding Inst
09/05/23	MCOE VN	-	70,543.70		9/6/23	AP-090623	ACCO UNITS PAYABLE 09/06/2023
09/07/23	MCOE VN	-	47,037.14		9/8/23	AP-090823	ACCO UNITS PAYABLE 09/08/2023
09/08/23	601AK SYSTEM GENERATED DUE TO LINE	-	101,087.53		9/8/23	<CI-230068>	MARIN COUNTY OFC OF EDUCATI
09/11/23	VOID	943.69	-		9/8/23	PX-090823	BX-MID 09/08/2023
09/12/23	MCOE VN	-	89,005.04		9/8/23	PY-090823	PY-MID 09/08/23
09/14/23	MCOE VN	-	76,450.57		9/13/23	AP-091323	ACCO UNITS PAYABLE 09/13/2023
09/14/23	VOID	20.30	-		9/14/23	*DC-240010*	D. KAVANAGH
09/14/23	601JC SYSTEM GENERATED DUE TO LINE	4,049.18	-		9/14/23	*DC-240013*	AMERICAN FIDELITY
09/14/23	601JC SYSTEM GENERATED DUE TO LINE	2,307.60	-		9/14/23	*TF-240008*	M Daymond
09/14/23	601JC SYSTEM GENERATED DUE TO LINE	-	210.00		9/14/23	*TF-240009*	L Belluomini
09/14/23	601JC SYSTEM GENERATED DUE TO LINE	-	75.00		9/14/23	*TF-240010*	M Gillispie
09/15/23	601JC SYSTEM GENERATED DUE TO LINE	5,767.91	49,603.58		9/14/23	*TF-240021*	E24-13: MCSBA Event Fee
09/18/23	601AK SYSTEM GENERATED DUE TO LINE	-	132,448.59		9/14/23	*TF-240022*	E24-14: MCSBA Event Fee
09/19/23	MCOE VN	-	23,040.00		9/15/23	AP-091523	ACCO UNITS PAYABLE 09/15/2023
09/25/23	601JC SYSTEM GENERATED DUE TO LINE	-	23,040.00		9/18/23	PX-091823	BX-SPECM 09/18/2023
09/25/23	601JC SYSTEM GENERATED DUE TO LINE	42,279.00	-		9/18/23	PY-091823	PY-SPECM 09/18/23
09/25/23	601JC SYSTEM GENERATED DUE TO LINE	58,250.00	-		9/20/23	AP-092023	ACCO UNITS PAYABLE 09/20/2023
09/25/23	601JC SYSTEM GENERATED DUE TO LINE	77.30	-		9/25/23	*TF-240011*	FY 2021-22
09/26/23	MCOE VN	-	154,026.79		9/25/23	*TF-240012*	FY 2022-23
09/27/23	601JC SYSTEM GENERATED DUE TO LINE	48,518.00	-		9/25/23	*TF-240013*	A-24057: PY Mental Hlth FAP
09/28/23	MCOE VN	-	18,533.45		9/25/23	*TF-240014*	A-24058: EPA - 1Q
09/29/23	601IND SYSTEM GENERATED DUE TO LINE	-	218,233.19	236,766.64	9/27/23	*TF-240015*	A-24059: PY Mental Hlth
09/29/23	601AK SYSTEM GENERATED DUE TO LINE	-	1,574,588.01		9/27/23	AP-092723	ACCO UNITS PAYABLE 09/27/2023
09/29/23	601JC SYSTEM GENERATED DUE TO LINE	-			9/27/23	TV-240007	A-24060 Principal Apport./F
09/29/23	601JC SYSTEM GENERATED DUE TO LINE	80,730.32			9/29/23	AP-092923	ACCO UNITS PAYABLE 09/29/2023
09/30/23	320srm SYSTEM GENERATED DUE TO LINE	95,128.38			9/29/23	PX-092923	BX-EOM 09/29/2023
					9/29/23	PY-092923	PY-EOM 09/29/23
					9/29/23	*TF-240016*	AR Lottery
					9/30/23	*TF-240026*	A-24105: 1Q Interest
		9,983,252.83	2,769,177.42				
			7,214,075.41				
Outstanding Items:							
MUNIS					QCC		
NOTES:		DEBITS	CREDITS	NOTES:		DEBITS	CREDITS
Final Reconciliation		9,983,252.83	2,769,177.42			9,983,252.83	2,769,177.42
			7,214,075.41				7,214,075.41
							-

Reed Union School District
Cash Reconciliation
As of 10/31/2023

MUNIS				QCC			
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	NOTES
	BEG. BALANCE	7,214,075.41		10/12/23		BEG. BALANCE	11/30/23
10/03/23	601JC SYSTEM GENERATED DUE TO LINE	10,958.00	-		10/02/2023	DC-240015*	J. FRICK
10/05/23	MCOEVN	-	19,186.88		10/6/23	AP-100623	ACCOUNTS PAYABLE 10/06/2023
10/10/23	601AK SYSTEM GENERATED DUE TO LINE	-	72,773.99		10/06/2023	TF-240024*	A-24079: PY - CS&SAP
10/06/23	601JC SYSTEM GENERATED DUE TO LINE	60,541.00	-		10/10/23	PX-101023	BK-MID 10/10/2023
10/10/23	MCOEVN	-	183,371.31		10/10/23	PY-101023	PY-MID 10/10/23
10/11/23	601JC SYSTEM GENERATED DUE TO LINE	2,981.80	-		10/11/23	AP-101123	ACCOUNTS PAYABLE 10/11/2023
10/16/23	MCOEVN	-	36,171.85		10/11/2023	TF-240029*	A-24085: State Dated Pay Wa
10/13/23	601JC SYSTEM GENERATED DUE TO LINE	341,428.00	-		10/13/2023	TF-240027*	A-24090: Arts/Music/Disc Gr
10/17/23	MCO101	-	111,511.39		10/16/2023	PO-240265>	BEER, PAMELA
10/18/23	VOID	32,102.00	-		10/17/23	AP-101723	ACCOUNTS PAYABLE 10/17/2023
10/19/23	601JC SYSTEM GENERATED DUE TO LINE	16,978.21	-		10/17/2023	DC-240017*	EMPLOYEES PAYROLL REFUND
10/19/23	601JC SYSTEM GENERATED DUE TO LINE	2,028.71	-		10/18/2023	DC-240019*	R. MODLIN
10/24/23	MCOEVN	-	101,537.36		10/18/23	AP-101823	ACCOUNTS PAYABLE 10/18/2023
10/31/23	601AK SYSTEM GENERATED DUE TO LINE	-	1,567,592.86		10/25/23	AP-102523	ACCOUNTS PAYABLE 10/25/2023
10/27/23	601JC SYSTEM GENERATED DUE TO LINE	23,311.00	-		10/27/23	TV-240008	A-24097 Principal Apport./F
10/31/23	MCOEVN	-	92,744.79		10/31/23	PX-103123	BK-EOM 10/31/2023
10/31/23	601IND SYSTEM GENERATED DUE TO LINE	-	208,457.52		10/31/23	PY-103123	PY-EOM 10/31/23
10/31/23	601JC SYSTEM GENERATED DUE TO LINE	51,208.00	-	301,202.31	10/31/2023	TF-240028*	A-24099: ESSER III PY AR
					7,755,612.13	2,092,145.64	301,202.31
Outstanding Items:					5,362,264.18		
MUNIS				QCC			
NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS		
			10/31/23	Posted in November on QCC	301,202.31		
				7,755,612.13	2,393,347.95		
Final Reconciliation				5,362,264.18			
				7,755,612.13	2,393,347.95		
				5,362,264.18			

As of 11/30/2023

[illegible]

Reed Union School District
Cash Reconciliation
As of 12/31/2023

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	3,394,869.59		12/31/2023		BEG. BALANCE	3,394,869.59		12/31/2023
12/04/23	601JC SYSTEM GENERATED DUE TO LINE	295.82	-		12/4/23	*TF-240042	295.82		
12/05/23	MCOEVN	-	724,351.37		12/5/23	*TF-240043	18,414.00		
12/05/23	601JC SYSTEM GENERATED DUE TO LINE	18,414.00	-		12/6/23	AP-120623		724,351.37	
12/06/23	320ASI SYSTEM GENERATED DUE TO LINE	10,588.98	-		12/6/23	TV-240015	10,588.98		
12/08/23	601DL SYSTEM GENERATED DUE TO LINE	-	78,279.17		12/8/23	PX-120823		8,352.04	
12/10/23	601JC SYSTEM GENERATED DUE TO LINE	37,018.00	-		12/8/23	PY-120823		69,927.13	78,279.17
12/11/23	601AK SYSTEM GENERATED DUE TO LINE	-	1,600.00		12/10/23	*TF-240044	37,018.00		
12/12/23	MCOEVN	-	79,005.16		12/11/23	*DC-240035	2,046.79		
12/12/23	601JC SYSTEM GENERATED DUE TO LINE	-	19,181.50		12/11/23	*TF-240045		1,600.00	
12/14/23	320ASI SYSTEM GENERATED DUE TO LINE	12,502,725.29	-		12/12/23	*TF-240046		19,181.50	
12/19/23	MCOEVN	-	59,357.60		12/13/23	AP-121323		79,005.16	
12/20/23	601JC SYSTEM GENERATED DUE TO LINE	2,046.79	-		12/14/23	TV-240016	11,115,201.85		
12/20/23	601JC SYSTEM GENERATED DUE TO LINE	10,646.43	-		12/14/23	TV-240017	1,393,257.94		
12/21/23	MCOEVN	-	27,673.25		12/14/23	TV-240018		5,734.50	12,502,725.29
12/22/23	601NLD SYSTEM GENERATED DUE TO LINE	-	225,366.06	253,039.31	12/20/23	AP-122023		59,357.60	
12/22/23	601DL SYSTEM GENERATED DUE TO LINE	-	1,580,175.15		12/20/23	*DC-240037	10,646.43		
12/26/23	601JC SYSTEM GENERATED DUE TO LINE	58,249.00	-		12/22/23	AP-122223		253,039.31	
12/28/23	601JC SYSTEM GENERATED DUE TO LINE	83,095.92	-		12/22/23	PX-122223		326,225.14	
12/31/23	320srm SYSTEM GENERATED DUE TO LINE	80,451.66	-		12/22/23	PY-122223		1,253,950.01	1,580,175.15
					12/26/23	*TF-240047	58,249.00		
					12/28/23	*TF-240048	83,095.92		
					12/31/23	*TF-240049	80,451.66		
		16,198,401.48	2,794,989.26				16,204,135.98	2,800,723.76	
			13,403,412.22					13,403,412.22	-
Outstanding Items:									
MUNIS					QCC				
NOTES:		DEBITS	CREDITS		NOTES:		DEBITS	CREDITS	
Final Reconciliation		16,198,401.48	2,794,989.26				16,204,135.98	2,800,723.76	
			13,403,412.22					13,403,412.22	-

Reed Union School District
Cash Reconciliation
As of 1/31/2024

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	13,403,412.22		01/31/24			13,403,412.22		01/31/24
01/02/24	320ASI SYSTEM GENERATED DUE TO LINE	1,954.21	-		1/2/24	TV-240024	1,954.21		
01/03/24	320ASI SYSTEM GENERATED DUE TO LINE	24,707.62	-		1/3/24	TV-240025	24,707.62		
01/04/24	320ASI SYSTEM GENERATED DUE TO LINE	62,433.53	-		1/4/24	*TF-240050	100.00		
01/04/24	VOID	100.00	-		1/4/24	*TF-240051	967.02		
01/04/24	601C SYSTEM GENERATED DUE TO LINE	967.02	-		1/4/24	TV-240027	62,433.53		
01/09/24	MCOEVS	-	41,935.94		1/10/24	AP-011024		41,935.94	
01/10/24	601AK SYSTEM GENERATED DUE TO LINE	-	49,547.64		1/10/24	PX-011024		6,969.21	
01/10/24	601C SYSTEM GENERATED DUE TO LINE	30,391.00	-		1/10/24	PY-011024		42,578.43	
01/11/24	MCOEVS	-	86,073.75		1/10/24	*TF-240052	30,391.00		
01/16/24	601C SYSTEM GENERATED DUE TO LINE	-	10,800.00		1/12/24	AP-011224		86,073.75	
01/16/24	601C SYSTEM GENERATED DUE TO LINE	-	702.00		1/16/24	*TF-240053		10,800.00	
01/16/24	601C SYSTEM GENERATED DUE TO LINE	-	6,718.00		1/16/24	*TF-240054		702.00	
01/18/24	MCOEVS	-	157,738.67		1/16/24	*TF-240055		6,718.00	
01/18/24	601C SYSTEM GENERATED DUE TO LINE	1,000,000.00	-		1/17/24	*DC-240038	1,000,000.00		
01/18/24	601C SYSTEM GENERATED DUE TO LINE	2,439.29	-		1/18/24	*DC-240039	2,439.29		
01/22/24	MCOEVS	-	50,161.06		1/19/24	AP-011924		157,738.67	
01/22/24	601C SYSTEM GENERATED DUE TO LINE	-	1,471.41		1/22/24	*TF-240056		1,471.41	
01/22/24	601C SYSTEM GENERATED DUE TO LINE	-	1,487.00		1/22/24	*TF-240057		1,487.00	
01/22/24	601C SYSTEM GENERATED DUE TO LINE	-	3,300.00		1/22/24	*TF-240058		3,300.00	
01/23/24	MCOEVS	-	33,742.56		1/23/24	AP-012324		50,161.06	
01/24/24	320ASI SYSTEM GENERATED DUE TO LINE	48,002.31	-		1/24/24	AP-012424		33,742.56	
01/26/24	601C SYSTEM GENERATED DUE TO LINE	50,650.00	-		1/24/24	TV-240030	48,002.31		
01/29/24	601C SYSTEM GENERATED DUE TO LINE	2,249.76	-		1/26/24	*TF-240059	50,650.00		
01/29/24	601C SYSTEM GENERATED DUE TO LINE	19,407.00	-		1/29/24	*DC-240042	1,482.90		
01/30/24	MCOEVS	-	92,759.92		1/29/24	*DC-240043	1,066.86		
01/31/24	601ND SYSTEM GENERATED DUE TO LINE	-	224,779.94		1/29/24	TV-240032	19,407.00		
01/31/24	601C SYSTEM GENERATED DUE TO LINE	-	678.68		1/31/24	AP-013124		317,539.86	
01/31/24	601DL SYSTEM GENERATED DUE TO LINE	-	2.67		1/31/24	PX-013124		325,126.44	
01/31/24	601C SYSTEM GENERATED DUE TO LINE	-	23,403.00		1/31/24	PY-013124		1,239,065.69	
01/31/24	601AK SYSTEM GENERATED DUE TO LINE	-	1,564,192.13		1/31/24	*TF-240060		678.68	
					1/31/24	*TF-240061		2.67	
					1/31/24	*TF-240062		23,403.00	
Outstanding Items:							14,646,713.96	2,349,494.37	-
MUNIS							14,646,713.96	12,297,219.59	
NOTES:					QCC				
		DEBITS	CREDITS	NOTES:			DEBITS	CREDITS	
Final Reconciliation		14,646,713.96	2,349,494.37				14,646,713.96	2,349,494.37	
			12,297,219.59						-

Reed Union School District
Fund 13 - Cash Reconciliation
As of 01/31/2024

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	0.00		01/31/24		BEG. BALANCE	0.00		01/31/24
7/31/23	601JC SYSTEM GENERATED DUE TO LINE	35,919.24	-		7/31/23	TF-240004	35,919.24		
9/30/23	320sm SYSTEM GENERATED DUE TO LINE	213.03	-		9/30/23	TF-240026	213.03		
10/17/23	MCO101	-	33,713.25		10/18/23	AP-101823		33,713.25	
10/19/23	601JC SYSTEM GENERATED DUE TO LINE	6,034.00	-		10/19/23	DC-240020	6,034.00		
11/14/23	MCOEYN	-	30,517.50		11/14/23	*DC-240024	110,697.02		
11/16/23	601JC SYSTEM GENERATED DUE TO LINE	110,697.02	-		11/15/23	AP-111523		30,517.50	
11/21/23	MCOEYN	-	68,585.24		11/22/23	AP-112223		68,585.24	
12/12/23	MCOEYN	-	31,946.19		12/11/23	*DC-240032	15,145.28		
12/20/23	601JC SYSTEM GENERATED DUE TO LINE	110,200.02	-		12/13/23	AP-121323		31,946.19	
12/31/23	320sm SYSTEM GENERATED DUE TO LINE	323.94	-		12/19/23	*DC-240036	95,054.74		110,200.02
1/18/24	MCOEYN	-	56,181.23		12/31/23	*TF-240049	323.94		
1/30/24	MCOEYN	-	23,842.50		1/19/24	AP-011924		56,181.23	
1/30/24	601JC SYSTEM GENERATED DUE TO LINE	65,432.46	-		1/30/24	*DC-240044	65,432.46		
					1/31/24	AP-013124		23,842.50	

Outstanding Items:		328,819.71	244,785.91		328,819.71	244,785.91		-
	MUNIS		84,033.80			84,033.80		

NOTES:		DEBITS	CREDITS	NOTES:		DEBITS	CREDITS
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Final Reconciliation		328,819.71	244,785.91		328,819.71	244,785.91		-
			(84,033.80)			(84,033.80)		

Reed Union School District
Fund 14 - Cash Reconciliation
As of 01/31/2024

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	34,028.78		01/31/24			34,028.78		01/31/24
9/30/23	320sm SYSTEM GENERATED DUE TO LINE	299.47	-		9/30/23	*TF-240026*	299.47		
12/31/23	320sm SYSTEM GENERATED DUE TO LINE	377.91			12/31/23	*TF-240049	377.91		
						A-24105: 1Q Interest			
						* A-24196: 2Q Interest			

	34,706.16	-			34,706.16	-			-
Outstanding Items:									
	MUNIS					QCC			
NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS	DEBITS	CREDITS		

Final Reconciliation	34,706.16	-	34,706.16	-		34,706.16	-		-
	(34,706.16)				(34,706.16)				

Reed Union School District
Fund 25 - Cash Reconciliation
As of 01/31/2024

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	670,201.72		01/31/24		BEG. BALANCE	670,201.72		01/31/24
7/6/23	MCOE VN	-	595,664.48		7/7/23	AP-070723		595,664.48	
7/11/23	MCOE VN	-	1,214.00		7/12/23	AP-071223		1,214.00	
7/20/23	MCOE VN	-	30.00		7/21/23	AP-072123		30.00	
7/26/23	601JC SYSTEM GENERATED DUE TO LINE	2,401.42	-		7/25/23	*DC-240003*			
7/26/23	601JC SYSTEM GENERATED DUE TO LINE	2,377.62	-		7/25/23	AR-230004			
8/3/23	MCOE VN	-	1,214.00		8/3/23	*DC-240006*			
8/14/23	601JC SYSTEM GENERATED DUE TO LINE	7,093.40	-		8/4/23	AP-080423		1,214.00	
8/17/23	MCOE VN	-	28,418.60		8/18/23	AP-081823		28,418.60	
9/5/23	MCOE VN	-	1,214.00		9/6/23	AP-090623		1,214.00	
9/15/23	601JC SYSTEM GENERATED DUE TO LINE	16,876.58	-		9/14/23	*DC-240011*			
9/28/23	MCOE VN	-	1,214.00		9/29/23	AP-092923			
9/30/23	3205rm SYSTEM GENERATED DUE TO LINE	887.60	-		9/30/23	*TF-240026*			
10/3/23	601JC SYSTEM GENERATED DUE TO LINE	3,965.08	-		10/3/23	*DC-240016*			
11/7/23	MCOE VN	-	1,214.00		11/8/23	AP-110823			
11/8/23	601JC SYSTEM GENERATED DUE TO LINE	1,899.24	-		11/8/23	*DC-240023			
11/28/23	601JC SYSTEM GENERATED DUE TO LINE	8,199.10	-		11/28/23	*DC-240030			
12/5/23	MCOE VN	-	1,214.00		12/6/23	AP-120623			
12/20/23	601JC SYSTEM GENERATED DUE TO LINE	2,196.74	-		12/11/23	*DC-240033			
12/31/23	3205rm SYSTEM GENERATED DUE TO LINE	859.76	-		12/31/23	*TF-240049			
1/9/24	MCOE VN	-	1,214.00		1/10/24	AP-011024			
1/29/24	601JC SYSTEM GENERATED DUE TO LINE	7,065.37	-		1/26/24	*DC-240040			

Reed Union School District
Fund 41 - Cash Reconciliation
As of 01/31/2024

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	660,496.24		01/31/24			660,496.24		01/31/24
9/30/23	320sm SYSTEM GENERATED DUE TO LINE	5,812.62	-		9/30/23	*TF-240026*	5,812.62		
12/31/23	320sm SYSTEM GENERATED DUE TO LINE	7,335.23	-		12/31/23	*TF-240049	7,335.23		
						A-24105: 1Q Interest			
						* A-24196: 2Q Interest			

673,644.09		-	673,644.09	-
673,644.09			673,644.09	-
MUNIS			QCC	

NOTES: DEBITS CREDITS NOTES: DEBITS CREDITS

Final Reconciliation	673,644.09	-	673,644.09	-
	(673,644.09)		(673,644.09)	-

MUNIS				GCC					
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
BEG. BALANCE				01/31/24	BEG. BALANCE				01/31/24
7/6/23	MCOEVN	-	126.69		7/7/23	AP-070723		126.69	
7/17/23	MCOEVN	-	20,771.00		7/12/23	AP-071223	ACCOUNTS PAYABLE 07/07/2023		20,771.00
7/13/23	MCOEVN	-	2,614.70		7/14/23	AP-071423	ACCOUNTS PAYABLE 07/12/2023		2,614.70
7/20/23	MCOEVN	-	382.39		7/12/23	AP-071223	ACCOUNTS PAYABLE 07/12/2023		382.39
7/25/23	MCOEVN	-	280.00		7/25/23	*DC-240002*	EDUCARE CHILD CARE		
7/26/23	601C SYSTEM GENERATED DUE TO LINE	38,393.85	-		7/26/23	AP-072623	ACCOUNTS PAYABLE 07/26/2023		280.00
7/27/23	MCOEVN	-	89.52		7/28/23	AP-072823	ACCOUNTS PAYABLE 07/28/2023		89.52
8/3/23	MCOEVN	-	95.63		8/3/23	*DC-240008*	GOLDEN POPPY		
8/8/23	MCOEVN	-	5,047.63		8/4/23	AP-080423	ACCOUNTS PAYABLE 08/04/2023		95.63
8/17/23	MCOEVN	-	210.88		8/9/23	AP-080923	ACCOUNTS PAYABLE 08/09/2023		5,047.63
8/22/23	MCOEVN	-	280.00		8/18/23	AP-081823	ACCOUNTS PAYABLE 08/18/2023		210.88
8/24/23	601C SYSTEM GENERATED DUE TO LINE	69,147.48	-		8/23/23	AP-082323	ACCOUNTS PAYABLE 08/23/2023		280.00
8/29/23	MCOEVN	-	15.11		8/30/23	AP-083023	ACCOUNTS PAYABLE 08/30/2023		15.11
9/5/23	MCOEVN	-	15,250.56		9/6/23	AP-090623	ACCOUNTS PAYABLE 09/06/2023		15.11
9/7/23	MCOEVN	-	23,750.00		9/8/23	AP-090823	ACCOUNTS PAYABLE 09/08/2023		15,250.56
9/12/23	MCOEVN	-	4,642.19		9/13/23	AP-091323	ACCOUNTS PAYABLE 09/13/2023		23,750.00
9/14/23	MCOEVN	-	2,953.35		9/14/23	*DC-240012*	EDUCARE OMEGA #1		4,642.19
9/15/23	601C SYSTEM GENERATED DUE TO LINE	46,852.74	-		9/15/23	AP-091523	ACCOUNTS PAYABLE 09/15/2023		2,953.35
9/26/23	MCOEVN	-	210.88		9/27/23	AP-092723	ACCOUNTS PAYABLE 09/27/2023		210.88
9/28/23	MCOEVN	-	142.33		9/29/23	AP-092923	ACCOUNTS PAYABLE 09/29/2023		142.33
9/30/23	320sm SYSTEM GENERATED DUE TO LINE	18,742.01	-		9/30/23	*TT-240026*	A-24105: 1Q Interest		
10/3/23	601C SYSTEM GENERATED DUE TO LINE	48,932.37	-		10/2/23	*DC-240014*	GOLDEN POPPY		
10/5/23	MCOEVN	-	253.17		10/7/23	AP-100723	ACCOUNTS PAYABLE 10/07/2023		18,742.01
10/10/23	MCOEVN	-	3,121.56		10/11/23	*DC-240018*	ACCOUNTS PAYABLE 10/11/2023		48,932.37
10/11/23	VOID	234.77	-		10/11/23	*TT-240063*	A-24169: State Dated Cks		
10/19/23	601C SYSTEM GENERATED DUE TO LINE	46,608.03	-		10/12/23	AP-101223	ACCOUNTS PAYABLE 10/12/2023		234.77
10/24/23	MCOEVN	-	210.88		10/25/23	AP-102523	ACCOUNTS PAYABLE 10/25/2023		46,608.03
10/31/23	MCOEVN	-	323.76		11/1/23	AP-110123	ACCOUNTS PAYABLE 11/01/2023		210.88
11/7/23	MCOEVN	-	3,057.80		11/8/23	AP-110823	ACCOUNTS PAYABLE 11/08/2023		323.76
11/14/23	MCOEVN	-	10,358.62		11/14/23	*DC-240025*	C. RIVERA		3,057.80
11/16/23	601C SYSTEM GENERATED DUE TO LINE	79,871.08	-		11/15/23	AP-111523	ACCOUNTS PAYABLE 11/15/2023		79,871.08
11/21/23	MCOEVN	-	1,778.88		11/22/23	AP-112223	ACCOUNTS PAYABLE 11/22/2023		10,358.62
11/28/23	MCOEVN	-	299.41		11/28/23	*DC-240031*	EDUCARE CHILD CARE		1,778.88
11/28/23	601C SYSTEM GENERATED DUE TO LINE	26,203.34	-		11/29/23	AP-112923	ACCOUNTS PAYABLE 11/29/2023		26,203.34
12/5/23	MCOEVN	-	1,383.62		12/6/23	AP-120623	ACCOUNTS PAYABLE 12/06/2023		1,383.62
12/19/23	MCOEVN	-	4,050.43		12/11/23	*DC-240034*	C. RIVERA		
12/20/23	601C SYSTEM GENERATED DUE TO LINE	71,442.80	-		12/20/23	AP-122023	ACCOUNTS PAYABLE 12/20/2023		71,442.80
12/21/23	MCOEVN	-	5,427.74		12/22/23	AP-1			

MUNIS				GCC					
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	2,101,771.51		01/31/24		BEG. BALANCE	2,130,888.56		01/31/24
7/6/23	MCOEVN	-	126.69		7/7/23	AP-070723		126.69	
7/11/23	MCOEVN	-	20,771.00		7/12/23	AP-071223		20,771.00	
7/19/23	MCOEVN	-	2,614.70		7/14/23	AP-071423		2,614.70	
7/20/23	MCOEVN	-	382.39		7/12/23	ACCOUNTS PAYABLE 07/12/2023		382.39	
7/25/23	MCOEVN	-	280.00		7/25/23	*DC-240002*			
7/26/23	601C SYSTEM GENERATED DUE TO UNE	38,393.85	-		7/26/23	EDUCARE CHILD CARE			
7/27/23	MCOEVN	-	-		7/26/23	ACCOUNTS PAYABLE 07/26/2023		280.00	
7/27/23	MCOEVN	-	89.52		7/28/23	ACCOUNTS PAYABLE 07/28/2023		89.52	
8/3/23	MCOEVN	-	95.63		8/3/23	*DC-240008*			
8/8/23	MCOEVN	-	5,047.63		8/4/23	ACCOUNTS PAYABLE 08/04/2023		95.63	
8/17/23	MCOEVN	-	210.88		8/9/23	ACCOUNTS PAYABLE 08/09/2023		5,047.63	
8/22/23	MCOEVN	-	280.00		8/18/23	ACCOUNTS PAYABLE 08/18/2023		210.88	
8/24/23	601C SYSTEM GENERATED DUE TO UNE	69,147.48	-		8/23/23	ACCOUNTS PAYABLE 08/23/2023		280.00	
8/29/23	MCOEVN	-	15.11		8/30/23	ACCOUNTS PAYABLE 08/30/2023		15.11	
9/5/23	MCOEVN	-	15,250.56		9/6/23	ACCOUNTS PAYABLE 09/06/2023		15,250.56	
9/5/23	MCOEVN	-	23,750.00		9/8/23	ACCOUNTS PAYABLE 09/08/2023		23,750.00	
9/12/23	MCOEVN	-	4,642.19		9/13/23	ACCOUNTS PAYABLE 09/13/2023		4,642.19	
9/14/23	MCOEVN	-	2,953.35		9/14/23	*DC-240012*			
9/15/23	601C SYSTEM GENERATED DUE TO UNE	46,852.74	-		9/15/23	EDUCARE OMEGA #1		46,852.74	
9/26/23	MCOEVN	-	210.88		9/15/23	ACCOUNTS PAYABLE 09/15/2023		2,953.35	
9/28/23	MCOEVN	-	142.33		9/27/23	ACCOUNTS PAYABLE 09/27/2023		210.88	
9/30/23	3205sm SYSTEM GENERATED DUE TO UNE	18,742.01	-		9/29/23	ACCOUNTS PAYABLE 09/29/2023		142.33	
10/3/23	601C SYSTEM GENERATED DUE TO UNE	48,932.37	-		9/30/23	*TF-240026*			
10/5/23	MCOEVN	-	253.17		10/2/23	A-24105: 1Q Interest		18,742.01	
10/10/23	MCOEVN	-	3,121.36		10/6/23	ACCOUNTS PAYABLE 10/06/2023		48,932.37	
10/10/23	VOID	234.77	-		10/11/23	ACCOUNTS PAYABLE 10/11/2023			
10/19/23	601C SYSTEM GENERATED DUE TO UNE	46,608.03	-		10/11/23	A-24169: State Dated Cks		3,121.36	
10/24/23	MCOEVN	-	210.88		10/17/23	C. RIVERA		234.77	
10/31/23	MCOEVN	-	323.76		10/25/23	ACCOUNTS PAYABLE 10/25/2023		46,608.03	
11/7/23	MCOEVN	-	3,057.80		11/1/23	ACCOUNTS PAYABLE 11/01/2023			
11/14/23	MCOEVN	-	10,358.62		11/8/23	ACCOUNTS PAYABLE 11/08/2023			
11/16/23	601C SYSTEM GENERATED DUE TO UNE	-	-		11/14/23	*DC-240025*			
11/21/23	MCOEVN	-	79,871.08		11/15/23	C. RIVERA		79,871.08	
11/28/23	MCOEVN	-	1,778.88		11/22/23	ACCOUNTS PAYABLE 11/22/2023		10,358.62	
11/28/23	601C SYSTEM GENERATED DUE TO UNE	26,203.34	-		11/22/23	ACCOUNTS PAYABLE 11/22/2023		1,778.88	
12/5/23	MCOEVN	-	1,383.62		11/28/23	EDUCARE CHILD CARE		26,203.34	
12/19/23	MCOEVN	-	4,050.43		11/29/23	ACCOUNTS PAYABLE 11/29/2023		299.41	
12/20/23	601C SYSTEM GENERATED DUE TO UNE	71,442.80	-		12/6/23	ACCOUNTS PAYABLE 12/06/2023		1,383.62	
12/21/23	MCOEVN	-	5,427.74		12/6/23	ACCOUNTS PAYABLE 12/06/2023			
12/31/23	3205sm SYSTEM GENERATED DUE TO UNE	25,643.28	-		12/11/23	*DC-240034*		71,442.80	
1/1/24	MCOEVN	-	225.97		12/10/23	ACCOUNTS PAYABLE 12/10/2023		4,050.43	
1/11/24	MCOEVN	-	126.69		12/22/23	ACCOUNTS PAYABLE 12/22/2023		5,427.74	
1/18/24	MCOEVN	-	9,362.05		12/31/23	A-24196: 2Q Interest		25,643.28	
1/29/24	601C SYSTEM GENERATED DUE TO UNE	49,108.43	-		1/10/24	ACCOUNTS PAYABLE 01/10/2024			
1/30/24	MCOEVN	-	386.60		1/12/24	ACCOUNTS PAYABLE 01/12/2024		225.97	
					1/19/24	ACCOUNTS PAYABLE 01/19/2024		126.69	
					1/26/24	ACCOUNTS PAYABLE 01/26/2024		9,362.05	
					1/31/24	ACCOUNTS PAYABLE 01/31/2024		49,108.43	
						ACCOUNTS PAYABLE 01/31/2024		386.60	

Outstanding Items:					
	2,622,951.69	117,239.84		2,652,068.74	117,239.84
	2,505,711.85			2,534,828.90	29,117.05
Outstanding Items:					
MJUNIS		QCC			
NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS
			04/20/23 NSF 017881	Apr. 18, 2023 Deposit	\$51,419.11
					29,117.05
Final Reconciliation					
	2,622,951.69	117,239.84		2,652,068.74	146,356.89
	2,505,711.85			2,505,711.85	-

The Marin Common Message

2023-24 Second Interim

MARIN COUNTY OFFICE OF EDUCATION

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Key Guidance Based on the Governor's Budget Proposal

On January 10, 2024, Governor Gavin Newsom released the proposed state budget for 2024-25. The Governor's Budget revealed that state tax collections for 2022-23, which were delayed to October and November 2023, were approximately \$43 billion lower than anticipated. As a result, the state has an estimated \$37.9 billion budget deficit. The budget addresses this deficit by reserve draw-downs, spending reductions, new revenue proposals, internal borrowing, funding delays, fund shifts, and deferrals. The governor does not propose significant reductions to education programs, but the proposed cost-of-living adjustment (COLA) is significantly less than in recent years.

The major transitional kindergarten through grade 12 funding provisions in the 2024-25 Governor's Budget are as follows:

- The funded COLA to the [Local Control Funding Formula](#) (LCFF), special education and several other categorical programs outside the LCFF is 0.76%.
- Transitional kindergarten eligibility is expanded to all four-year-olds who turn five from September 2 through June 2.
- The budget includes several proposals to address chronic absenteeism and lost instructional time, including the following (see [Attendance Recovery and Instructional Continuity](#) and [Learning Recovery Emergency Block Grant](#) below for further details):
 - Allowing attendance recovery time to be added to the attendance data submitted to the CDE, both for funding purposes and chronic absenteeism.
 - Requiring schools to give students access to remote instruction or support to enroll in a neighboring LEA for emergencies lasting five days or more.
 - Requiring schools to focus the use of unexpended Learning Recovery Emergency Block Grant (LREBG) funds on actions to address the needs of students most affected by learning loss.
- The budget includes \$2.1 billion to (1) maintain funding for the 118,000 subsidized child care slots added since the 2021 Budget Act slot expansion plan was initiated and (2) fund 28,000 additional slots expected to be filled in 2024-25.
- No COLA is provided for the California State Preschool Program. Instead, the budget maintains funding to implement the current memorandum of understanding between the state and Child Care Providers United – California on rates paid to preschool and child care providers. These rates will be renegotiated for 2024-25.
- The budget projects that [Proposition 28](#) (The Arts and Music in Schools Funding Guarantee and Accountability Act) funding will decrease slightly, from \$938 million in 2023-24 to \$931 million in 2024-25, based on the reduction in the overall size of the Proposition 98 guarantee.
- The budget maintains \$500 million in one-time funds for 2024-25 for green school bus fleets.
- The budget includes \$25 million ongoing, through the Mandate Block Grant, to help train educators to administer literacy screenings.
- The budget proposes up to \$35 million in revenues from new taxes on retail sales of ammunition and firearms to be available in 2025-26 for professional development to

equip school staff with the tools needed to recognize and offer appropriate mental health supports for students.

- The budget includes \$5 million in one-time funds to extend the Broadband Infrastructure Grant through 2029. In addition to providing fiber broadband connectivity to the most poorly connected schools, this funding would also be available for joint projects to connect schools, local libraries and telehealth providers to high-speed fiber broadband.
- The cap on special education local plan area administrative costs included in the 2024 Budget Act was one-time and is not proposed to be extended into 2024-25.
- The budget proposes a decrease of \$500 million in planned support for the School Facility Program, reducing the planned allocation in 2024-25 from \$875 million to \$375 million.
- The budget proposes to delay to 2025-26 the \$550 million that was planned for the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program in 2024-25.
- The balance of the [Public School System Stabilization Account](#) is projected to be \$5.7 billion at the end of 2023-24, which will continue to trigger the cap on district reserves in 2024-25.

Although the Governor's Budget fully funds the estimated COLA and avoids cuts to ongoing education programs, LEAs should be aware of the estimated \$37.9 billion state budget deficit for the 2024-25 fiscal year. In addition, the Proposition 98 minimum guarantee is lower than previously estimated by a combined \$11 billion over 2022-23, 2023-24 and 2024-25, which the budget addresses through \$8 billion in accounting shifts from 2022-23 to future fiscal years and \$5.7 billion in Public School System Stabilization Account withdrawals for 2023-24 and 2024-25. Furthermore, the Legislative Analyst's Office's revenue projections are approximately \$24 billion lower than the Governor's Budget. As a result, there is a risk of further state budget shortfalls that could result in cuts to education spending and/or withdrawals from the Public School System Stabilization Account.

Moreover, many LEAs continue to experience chronic student absences, long-term declining enrollment, and various cost pressures such as increased pension rates and energy costs. In addition, all remaining COVID-19 fiscal relief funding (e.g. Elementary and Secondary School Emergency Relief Fund and Expanded Learning Opportunities Grant) will expire on September 30, 2024. As a reminder, the Arts, Music and Instructional Materials Discretionary Block Grant and the Educator Effectiveness Block Grant expire on June 30, 2026, and the LREBG expires on June 30, 2028.

Local Control Funding Formula

The Governor's Budget includes a 0.76% COLA to the LCFF that, when combined with population growth adjustments, will result in a decrease of roughly \$1.4 billion in discretionary funds for LEAs. At the time of the budget proposal, two data points needed to calculate the final statutory COLA for 2024-25 were still outstanding.

To fully fund the LCFF and maintain the level of current-year apportionments, the budget proposes withdrawing approximately \$2.8 billion from the Public School System Stabilization Account for 2023-24 and another \$2.2 billion for 2024-25. The budget also uses Proposition 98 reappropriation and reversion funding totaling \$36.6 million for ongoing LCFF costs in 2024-25.

Declining enrollment protection for school districts will continue, allowing districts to use the greater of current year, prior year, or average of the three most recent prior years' average daily attendance (ADA). Charter schools will continue to be funded based on current year ADA. All LEAs should continue to develop multiple scenarios using all available options to ensure they are prepared for both best- and worst-case budgets and are better able to adapt to economic uncertainty.

Local Control and Accountability Plan

The 2023-24 State Budget called for multiple changes to the Local Control and Accountability Plan (LCAP) template and instructions. In November 2023, the SBE adopted the revised template. The current budget overview for parents, template, instructions, expenditure tables, and 2023-24 Annual Update template can be found here:

<https://www.cde.ca.gov/re/lc/#stateboardtemplates>.

The new LCAP requirements include the following:

- Board presentation of a midyear LCAP update annually no later than February 28.
- Completion of a standalone 2023-24 Annual Update as part of the transition to the new three-year LCAP cycle and template.
- Inclusion of an action or actions to address every instance of a red performance indicator on the California School Dashboard at the LEA and school level and for a student group at the LEA and school level.
- A requirement to change actions that have not proven effective over the prior three years.
- A requirement to tie any LEA-wide actions that contribute to increased and improved services to one or more specific metrics.
- Identifying long-term English learners as a distinct student group.
- Inclusion of one or more focus goals that address the needs of each school eligible for equity multiplier funding.
- For LEAs eligible for differentiated assistance (DA):
 - Inclusion in the LCAP summary of a description of the work underway related to DA.
 - Inclusion of one or more actions to implement the DA-related work.

Attendance Recovery and Instructional Continuity

The Governor's Budget proposes statutory changes to allow school districts and classroom-based charter schools to provide attendance recovery opportunities to classroom-based students to make up for lost instructional time. The intent behind the instructional continuity (IC) and attendance recovery proposals is to offset student absences and to mitigate student learning loss, chronic absenteeism and related fiscal impacts to districts and classroom-based charter schools. In addition, these same LEA types may provide an IC program to claim ADA for students whose regular classroom-based program is temporarily interrupted. Highlights of the proposals are as follows:

Attendance Recovery

- ADA recovery is capped at 15 days and may be claimed in 15-minute increments of instruction when a student is under the immediate supervision and control of a certificated employee and engaged in educational activities that are substantially equivalent in quality and content to what the student would receive in their regular classroom.
- ADA is credited to a student in full-day increments once the student has exceeded the minimum daily instructional minute requirement for their grade span.
- Attendance recovery may be offered before or after school, on weekends, or during intersessional periods, and it must be credited to the school year in which the attendance recovery program is operated.
- Expanded Learning Opportunity Program funds may be used if a certificated staff member is providing instruction and it is substantially equivalent in quality and content to the instruction that the pupil would otherwise receive as part of their regular classroom-based instructional program.
- Participation is not mandatory and shall be at the election of the student, parent or guardian.

Instructional Continuity

- An instructional continuity program is capped at 15 days per school year unless it is medically necessary or a student is unable to attend due to an emergency situation or experiences significant personal difficulties that directly affect their ability to attend school (e.g., homelessness or family illness).
- Instructional content must be comparable to what a student would receive in their regular classroom-based instructional program.
- A signed parental agreement is required and can be initiated any time during the year.
- The instructional continuity proposal removes the distinction between short-term and long-term independent study by striking the references to independent study being offered for more than 14 days or less than 15 days, and it allows districts and classroom-based charter schools to deliver curriculum remotely.
-

Learning Recovery Emergency Block Grant

The Governor's Budget proposes new restrictions on unencumbered LREBG funds starting in 2024-25. Expenditures paid for with LREBG funds will need to be evidence-based as defined in federal law, and planned expenditures must be based on a formal needs assessment that identifies the students most in need of learning recovery and targets services toward those students.

The proposal further states that LREBG funds "not encumbered as of July 1, 2024, shall be included in the Local Control and Accountability Plan for the period of July 1, 2025, through June 30, 2028." The SBE will be required to update the LCAP instructions accordingly by January 31, 2025.

School districts that receive technical assistance and COEs that provide technical assistance are encouraged to use technical assistance to help the school district conduct the needs assessment and select actions funded by the LREBG.

Proposition 28 – The Arts and Music in Schools Funding Guarantee and Accountability Act

Voters passed Proposition 28 in November 2022. The amount of statewide funding is 1% of the kindergarten through grade 12 portion of the Proposition 98 guarantee from the prior year. This funding is distributed to LEAs based on prior-year student enrollment and prior-year enrollment of students eligible for free or reduced-price meals. Although funding is distributed to LEAs, the funds must be allocated to the eligible schools in the amounts calculated by the CDE. Preliminary allocations by school for 2023-24 can be found here:

<https://www.cde.ca.gov/fg/aa/pa/prop28ams.asp>.

LEAs with enrollment of more than 500 pupils must spend at least 80% of the funds to employ certificated or classified employees to provide arts education instruction. The remaining funds may be used for supplies, curricula, professional learning, materials, and arts education partnership programs. No more than 1% of funds received may be used for an LEA's administrative expenses, including indirect costs, to implement this program. These funds must be used to supplement and not supplant current funding for these programs.

There are several reporting requirements as follows:

- School Site Expenditure Plan – Not required to be board-approved but must be posted on the LEA's website or submitted to the CDE. No template has been provided for this plan.
- Annual Report – Must be board-approved, posted on the LEA's website and provided to the CDE for posting on its website. The CDE is developing a standard reporting tool. The required information for this report includes:
 - The number of full-time equivalent teachers, classified personnel and aides funded by the program.

- The number of pupils served.
- The number of school sites providing programs.
- Annual Certification
 - LEAs must annually certify that all funds will be used to provide arts education programs, among other assurances.
- Three-Year Expenditure Report
 - By October 1, after each three-year expenditure period concludes, LEAs are required to report to the CDE the amount of unexpended funds. The CDE is developing a standard reporting tool.

The CDE has assigned resource code 6770 to the program. These funds are subject to the annual state compliance audit.

Planning Factors for 2023-24 and MYPs

Key planning factors for LEAs to include in their 2023-24 second interim reporting and multiyear projections are listed below and are based on the latest information available at the time of writing.

Planning Factor	2023-24	2024-25	2025-26
Cost of Living Adjustment (COLA)			
LCFF COLA	8.22%	0.76%	2.73%
Special Education COLA	8.22%	0.76%	2.73%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	26.68%	27.80%	28.50%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	\$177	\$177	\$177
Proposition 20 per ADA	\$72	\$72	\$72
Minimum Wage	\$16.00 ¹	\$16.50 ²	\$16.90 ³
Universal Transitional Kindergarten/ADA LCFF add-on for the 12-to-1 student-to-	\$3,044.00	\$3,067.00	\$3,151.00

adult ratio ⁴			
Mandated Block Grant			
Districts			
K-8 per ADA	\$37.63 ⁵	\$38.10 ⁶	\$39.14 ^{6,7}
9-12 per ADA	\$72.49 ⁵	\$73.39	\$75.39 ⁷
Charters			
K-8 per ADA	\$19.76 ⁵	\$20.00 ⁶	\$20.55 ^{6,7}
9-12 per ADA	\$54.91 ⁵	\$55.59	\$57.11 ⁷

1. Effective January 1, 2024.
2. Effective January 1, 2025.
3. Effective January 1, 2026.
4. This ratio will decrease to 10-to-1 in 2025-26.
5. These rates reflect a reduction of 0.47% because the appropriation for the program is insufficient to fully fund it.
6. The 2024-25 and 2025-26 rates do not include the \$25 million proposed in the Governor's Budget for the cost of training to support mandated literacy screenings.
7. These rates are calculated based on preliminary COLA projections.

Reserves / Reserve Cap

The Governor's Budget has a revised balance for the Public School System Stabilization Account compared to that in the 2023 Budget Act. Originally estimated at \$10.8 billion, the balance has been reduced to \$3.9 billion at the end of 2024-25. Current law places a 10 percent cap on school district reserves in fiscal years immediately after those in which the balance in the Public School System Stabilization Account is equal to or greater than 3% percent of the total K-12 share of the Proposition 98 guarantee. A total revised account balance of \$5.7 billion at the end of 2023-24 continues to trigger the school district reserve cap in 2024-25 for those districts subject to the cap. Additional information on the district reserve cap requirements can be found here: <https://www.cde.ca.gov/fg/ac/co/distreservecapreqltr.asp>.

Summary

This edition of the Common Message gives LEAs data and guidance for fiscal planning and for developing their 2023-24 second interim report and multiyear projection. The information provided for fiscal year 2023-24 and beyond includes the latest known proposals and projections to assist with multiyear planning. LEAs face near- and long-term challenges, including risks to the state revenue forecast, reduced ADA due to higher student absence rates, inflationary pressures including pension rate increases, expiring one-time funds, and declining enrollment. Because each LEA has unique funding and program needs, it remains essential that LEAs continually assess their individual situations, work closely with their COE, and plan accordingly to maintain fiscal solvency and educational program integrity.



REED UNION SCHOOL DISTRICT

**District Other Fund Forms
As of January 31, 2024**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	162,007.65	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	160,241.09	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	6,570.97	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	328,819.71	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	244,785.91	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	244,785.91	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	84,033.80	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	84,033.80	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,684.04	6,684.04		6,684.04	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)			6,684.04	6,684.04		6,684.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,684.04	6,684.04		6,684.04		
2) Ending Balance, June 30 (E + F1e)			6,684.04	6,684.04		6,684.04		
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		
b) Restricted		9740	6,684.04	6,684.04		6,684.04		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	162,007.65	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	162,007.65	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	160,241.09	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	160,241.09	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	536.97	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								
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	6,034.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	6,570.97	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	328,819.71	0.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	0.00	0.00	244,785.91	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	244,785.91	0.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	244,785.91	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	6,684.04
Total, Restricted Balance		6,684.04

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20.00	20.00	418.65	20.00	0.00	0.0%
5) TOTAL, REVENUES			20.00	20.00	418.65	20.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20.00	20.00	418.65	20.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20.00	20.00	418.65	20.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	33,648.58	33,648.58		34,287.51	638.93	1.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,648.58	33,648.58		34,287.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,648.58	33,648.58		34,287.51		
2) Ending Balance, June 30 (E + F1e)			33,668.58	33,668.58		34,307.51		
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	33,668.58	33,668.58		34,307.51		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20.00	20.00	677.38	20.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(258.73)	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			20.00	20.00	418.65	20.00	0.00	0.0%
TOTAL, REVENUES			20.00	20.00	418.65	20.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,300.00	40,300.00	44,870.52	40,300.00	0.00	0.0%
5) TOTAL, REVENUES			40,300.00	40,300.00	44,870.52	40,300.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,000.00	15,000.00	8,498.00	15,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	595,664.48	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			15,000.00	15,000.00	604,162.48	15,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,300.00	25,300.00	(559,291.96)	25,300.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			25,300.00	25,300.00	(559,291.96)	25,300.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	597,166.89	597,166.89		650,652.50	53,485.61	9.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			597,166.89	597,166.89		650,652.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			597,166.89	597,166.89		650,652.50		
2) Ending Balance, June 30 (E + F1e)			622,466.89	622,466.89		675,952.50		
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	287,738.05	287,738.05		315,040.02		
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	334,728.84	334,728.84		360,912.48		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300.00	300.00	1,747.36	300.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(5,095.79)	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	40,000.00	40,000.00	48,218.95	40,000.00	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			40,300.00	40,300.00	44,870.52	40,300.00	0.00	0.0%
TOTAL, REVENUES			40,300.00	40,300.00	44,870.52	40,300.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,000.00	15,000.00	8,498.00	15,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,000.00	15,000.00	8,498.00	15,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	595,664.48	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	595,664.48	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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 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			15,000.00	15,000.00	604,162.48	15,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	315,040.02
Total, Restricted Balance		315,040.02

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	783,800.00	783,800.00	488,399.93	783,800.00	0.00	0.0%
5) TOTAL, REVENUES			783,800.00	783,800.00	488,399.93	783,800.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	233,600.00	233,600.00	67,416.85	233,600.00	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			238,600.00	238,600.00	67,416.85	238,600.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			545,200.00	545,200.00	420,983.08	545,200.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	409,400.00	409,400.00	0.00	409,400.00	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			(409,400.00)	(409,400.00)	0.00	(409,400.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			135,800.00	135,800.00	420,983.08	135,800.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,281,700.53	2,281,700.53		2,730,350.87	448,650.34	19.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,281,700.53	2,281,700.53		2,730,350.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,281,700.53	2,281,700.53		2,730,350.87		
2) Ending Balance, June 30 (E + F1e)			2,417,500.53	2,417,500.53		2,866,150.87		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
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	2,417,500.53	2,417,500.53		2,866,150.87		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	782,000.00	782,000.00	451,869.34	782,000.00	0.00	0.0%
Interest		8660	1,800.00	1,800.00	57,533.14	1,800.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(21,002.55)	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			783,800.00	783,800.00	488,399.93	783,800.00	0.00	0.0%
TOTAL, REVENUES			783,800.00	783,800.00	488,399.93	783,800.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	78,000.00	78,000.00	15,933.91	78,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,000.00	15,000.00	46,575.00	15,000.00	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	133,100.00	133,100.00	3,682.63	133,100.00	0.00	0.0%
Communications		5900	7,500.00	7,500.00	1,225.31	7,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			233,600.00	233,600.00	67,416.85	233,600.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			238,600.00	238,600.00	67,416.85	238,600.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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 Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			409,400.00	409,400.00	0.00	409,400.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(409,400.00)	(409,400.00)	0.00	(409,400.00)		

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



REED UNION SCHOOL DISTRICT

**General Fund
Supplemental Forms
As of January 31, 2024**

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	983.58	983.58	1,029.17	1,029.17	45.59	5.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	983.58	983.58	1,029.17	1,029.17	45.59	5.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	983.58	983.58	1,029.17	1,029.17	45.59	5.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

2023-24 Second Interim
AVERAGE DAILY ATTENDANCE

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):										
A. BEGINNING CASH			13,077,001.00	11,360,451.00	9,577,055.00	7,195,029.00	5,653,169.00	3,563,951.00	13,242,612.00	12,145,214.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019				58,250.00				58,250.00	
Property Taxes	8020-8079						352,046.00	10,590,000.00		
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299			4,377.00	343.00					
Other State Revenue	8300-8599		48,518.00	53,417.00	112,309.00	450,487.00				
Other Local Revenue	8600-8799		(99,060.00)	24,055.00	102,222.00	17,506.00	5,864.00	1,800,000.00	1,000,000.00	
Interfund Transfers In	8910-8929								409,400.00	
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			(50,542.00)	81,849.00	273,124.00	467,993.00	357,910.00	12,390,000.00	1,467,650.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		111,724.00	1,006,425.00	1,092,784.00	1,029,043.00	1,040,257.00	1,102,147.00	1,134,368.00	1,134,368.00
Classified Salaries	2000-2999		186,360.00	272,801.00	373,078.00	368,818.00	360,096.00	368,133.00	356,037.00	356,037.00
Employee Benefits	3000-3999		143,998.00	504,339.00	564,058.00	542,807.00	550,141.00	559,325.00	607,726.00	607,726.00
Books and Supplies	4000-4999		89,040.00	84,434.00	212,461.00	50,460.00	83,636.00	17,952.00	178,823.00	178,823.00
Services	5000-5999		366,683.00	324,199.00	300,195.00	256,809.00	252,087.00	52,100.00	288,094.00	288,094.00
Capital Outlay	6000-6999					67,486.00		612,514.00		
Other Outgo	7000-7499		140,317.00	32,006.00	52,233.00					
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630- 7699									
TOTAL DISBURSEMENTS			1,038,122.00	2,224,204.00	2,594,809.00	2,315,423.00	2,286,217.00	2,712,171.00	2,565,048.00	2,565,048.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111- 9199									
Accounts Receiv able	9200- 9299		80,468.00	106,130.00	58,953.00	52,509.00				
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receiv able	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	80,468.00	106,130.00	58,953.00	52,509.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Pay able	9500- 9599		708,354.00	(252,829.00)	119,294.00	(253,061.00)	160,911.00	(832.00)		
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	708,354.00	(252,829.00)	119,294.00	(253,061.00)	160,911.00	(832.00)	0.00	0.00
Nonoperating										
Suspense Clearing	9910	0.00	(627,886.00)	358,959.00	(60,341.00)	305,570.00	(160,911.00)	832.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS										
E. NET INCREASE/DECREASE (B - C + D)			(1,716,550.00)	(1,783,396.00)	(2,382,026.00)	(1,541,860.00)	(2,089,218.00)	9,678,661.00	(1,097,398.00)	(2,565,048.00)
F. ENDING CASH (A + E)			11,360,451.00	9,577,055.00	7,195,029.00	5,653,169.00	3,563,951.00	13,242,612.00	12,145,214.00	9,580,166.00
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		9,580,166.00	7,073,368.00	15,657,831.00	13,151,033.00				
B. RECEIPTS									
LCOFF/Revenue Limit Sources									
Principal Apportionment	8010- 8019	58,250.00		58,250.00	28,178.00	0.00		261,178.00	219,284.00
Property Taxes	8020- 8079		9,543,861.00					20,485,907.00	20,701,730.00
Miscellaneous Funds	8080- 8099							0.00	0.00
Federal Revenue	8100- 8299				210,977.00			215,697.00	215,697.00
Other State Revenue	8300- 8599				1,682,245.00			2,346,976.00	2,198,788.00
Other Local Revenue	8600- 8799		1,605,650.00		500,000.00			4,956,237.00	5,126,818.00
Interfund Transfers In	8910- 8929							409,400.00	409,400.00
All Other Financing Sources	8930- 8979							0.00	0.00
TOTAL RECEIPTS		58,250.00	11,149,511.00	58,250.00	2,421,400.00	0.00	0.00	28,675,395.00	28,871,717.00
C. DISBURSEMENTS									
Certificated Salaries	1000- 1999	1,134,368.00	1,134,368.00	1,134,368.00	1,125,926.00	0.00		12,180,146.00	12,188,586.00
Classified Salaries	2000- 2999	356,037.00	356,037.00	356,037.00	357,039.00			4,066,510.00	4,066,510.00
Employee Benefits	3000- 3999	607,726.00	607,726.00	607,726.00	1,715,510.00			7,618,808.00	7,618,808.00
Books and Supplies	4000- 4999	178,823.00	178,823.00	178,823.00	188,824.00			1,620,922.00	1,666,572.00
Services	5000- 5999	288,094.00	288,094.00	288,094.00	288,090.00			3,280,633.00	3,513,998.00
Capital Outlay	6000- 6999							680,000.00	680,000.00
Other Outgo	7000- 7499				298,370.00			522,926.00	522,926.00
Interfund Transfers Out	7600- 7629							0.00	0.00
All Other Financing Uses	7630- 7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		2,565,048.00	2,565,048.00	2,565,048.00	3,973,759.00	0.00	0.00	29,969,945.00	30,257,340.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111- 9199							0.00	
Accounts Receiv able	9200- 9299							298,060.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receiv able	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	298,060.00	
Liabilities and Deferred Inflows									
Accounts Pay able	9500- 9599							481,837.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	481,837.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS								(183,777.00)	
E. NET INCREASE/DECREASE (B - C + D)		(2,506,798.00)	8,584,463.00	(2,506,798.00)	(1,552,359.00)	0.00	0.00	(1,478,327.00)	(1,385,623.00)
F. ENDING CASH (A + E)		7,073,368.00	15,657,831.00	13,151,033.00	11,598,674.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								11,598,674.00	

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			11,598,674.00	11,598,674.00	11,598,674.00	11,598,674.00	11,598,674.00	11,598,674.00	11,598,674.00	11,598,674.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6999									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-									
TOTAL DISBURSEMENTS	7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111- 9199									
Accounts Receiv able	9200- 9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500- 9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			11,598,674.00	11,598,674.00	11,598,674.00	11,598,674.00	11,598,674.00	11,598,674.00	11,598,674.00	11,598,674.00
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		11,598,674.00	11,598,674.00	11,598,674.00	11,598,674.00				
B. RECEIPTS									
LCOF/Revenue Limit Sources									
Principal Apportionment	8010- 8019							0.00	
Property Taxes	8020- 8079							0.00	
Miscellaneous Funds	8080- 8099							0.00	
Federal Revenue	8100- 8299							0.00	
Other State Revenue	8300- 8599							0.00	
Other Local Revenue	8600- 8799							0.00	
Interfund Transfers In	8910- 8929							0.00	
All Other Financing Sources	8930- 8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000- 1999							0.00	
Classified Salaries	2000- 2999							0.00	
Employee Benefits	3000- 3999							0.00	
Books and Supplies	4000- 4999							0.00	
Services	5000- 5999							0.00	
Capital Outlay	6000- 6999							0.00	
Other Outgo	7000- 7499							0.00	
Interfund Transfers Out	7600- 7629							0.00	
All Other Financing Uses	7630- 7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111- 9199							0.00	
Accounts Receiv able	9200- 9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receiv able	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500- 9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		11,598,674.00	11,598,674.00	11,598,674.00	11,598,674.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								11,598,674.00	

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

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 12, 2024 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Carlos Estrella Telephone: (415) 383-1116
Title: Business Manager E-mail: cestrella@reedschools.org

Criteria and Standards Review Summary

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

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

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

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	n/a	
		• 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?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year		First Interim	Second Interim	Percent Change	Status
		Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	1,029.17	1,029.17		
	Charter School	0.00	0.00		
	Total ADA	1,029.17	1,029.17	0.0%	Met
1st Subsequent Year (2024-25)	District Regular	1,006.86	1,009.86		
	Charter School				
	Total ADA	1,006.86	1,009.86	.3%	Met
2nd Subsequent Year (2025-26)	District Regular	981.64	981.64		
	Charter School				
	Total ADA	981.64	981.64	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Enrollment and Average Daily Attendance (ADA) was adjusted to reflect the addition of the Universal Transitional Kindergarten cohort.

2. **CRITERION: Enrollment**

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

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

2A. Calculating the District's Enrollment Variances

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

		Enrollment		Percent Change	Status
Fiscal Year		First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2023-24)	District Regular	1,061.00	1,061.00	0.0%	Met
	Charter School				
	Total Enrollment	1,061.00	1,061.00		
1st Subsequent Year (2024-25)	District Regular	1,038.00	1,038.00	0.0%	Met
	Charter School				
	Total Enrollment	1,038.00	1,038.00		
2nd Subsequent Year (2025-26)	District Regular	1,012.00	1,012.00	0.0%	Met
	Charter School				
	Total Enrollment	1,012.00	1,012.00		

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Enrollment and Average Daily Attendance (ADA) was adjusted to reflect the addition of the Universal Transitional Kindergarten cohort.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines A4 and C4)	CBEDS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2020-21)			
District Regular	1,181	1,205	
Charter School			
Total ADA/Enrollment	1,181	1,205	98.0%
Second Prior Year (2021-22)			
District Regular	1,104	1,022	
Charter School			
Total ADA/Enrollment	1,104	1,022	108.0%
First Prior Year (2022-23)			
District Regular	1,061		
Charter School			
Total ADA/Enrollment	1,061	0	0.0%
Historical Average Ratio:			68.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			69.2%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2023-24)				
District Regular	1,029	1,061		
Charter School	0			
Total ADA/Enrollment	1,029	1,061	97.0%	Not Met
1st Subsequent Year (2024-25)				
District Regular	1,007	1,038		
Charter School				
Total ADA/Enrollment	1,007	1,038	97.0%	Not Met
2nd Subsequent Year (2025-26)				
District Regular	982	1,012		
Charter School				
Total ADA/Enrollment	982	1,012	97.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

Enrollment and Average Daily Attendance (ADA) was adjusted to reflect the addition of the Universal Transitional Kindergarten cohort.

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2023-24)	20,850,415.00	20,921,014.00	.3%	Met
1st Subsequent Year (2024-25)	21,836,808.00	21,836,808.00	0.0%	Met
2nd Subsequent Year (2025-26)	22,787,252.00	22,787,252.00	0.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2020-21)	14,743,370.93	18,024,152.57	81.8%
Second Prior Year (2021-22)	14,537,616.54	17,111,174.99	85.0%
First Prior Year (2022-23)	15,079,708.00	18,666,433.00	80.8%
	Historical Average Ratio:		82.5%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	4%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	79.5% to 85.5%	79.5% to 85.5%	78.5% to 86.5%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01I, Objects 1000-3999)	(Form 01I, Objects 1000-7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	17,950,102.00	22,026,605.00	81.5%	Met
1st Subsequent Year (2024-25)	18,628,938.00	22,465,071.00	82.9%	Met
2nd Subsequent Year (2025-26)	18,799,179.00	22,633,947.00	83.1%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

Current Year (2023-24)	215,697.00	215,697.00	0.0%	No
1st Subsequent Year (2024-25)	215,697.00	215,697.00	0.0%	No
2nd Subsequent Year (2025-26)	215,697.00	215,697.00	0.0%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	2,005,548.00	2,198,788.00	9.6%	Yes
1st Subsequent Year (2024-25)	1,664,121.00	1,664,121.00	0.0%	No
2nd Subsequent Year (2025-26)	1,664,120.00	1,664,120.00	0.0%	No

Explanation:
(required if Yes)

Current year includes one-time funding from the Arts, Music, Instructional Materials Discretionary Block Grant

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

Current Year (2023-24)	4,956,237.00	5,126,818.00	3.4%	No
1st Subsequent Year (2024-25)	5,066,194.00	5,066,194.00	0.0%	No
2nd Subsequent Year (2025-26)	5,174,783.00	5,174,783.00	0.0%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	1,610,922.00	1,666,572.00	3.5%	No
1st Subsequent Year (2024-25)	1,422,306.00	1,422,306.00	0.0%	No
2nd Subsequent Year (2025-26)	1,459,855.00	1,459,855.00	0.0%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	3,280,634.00	3,513,938.00	7.1%	Yes
1st Subsequent Year (2024-25)	3,379,709.00	3,379,709.00	0.0%	No
2nd Subsequent Year (2025-26)	3,468,934.00	3,468,934.00	0.0%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	7,177,482.00	7,541,303.00	5.1%	Not Met
1st Subsequent Year (2024-25)	6,946,012.00	6,946,012.00	0.0%	Met
2nd Subsequent Year (2025-26)	7,054,600.00	7,054,600.00	0.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	4,891,556.00	5,180,510.00	5.9%	Not Met
1st Subsequent Year (2024-25)	4,802,015.00	4,802,015.00	0.0%	Met
2nd Subsequent Year (2025-26)	4,928,789.00	4,928,789.00	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 first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Current year includes one-time funding from the Arts, Music, Instructional Materials Discretionary Block Grant

Explanation:

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

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

Explanation:

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

Explanation:

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

7. **CRITERION: Facilities Maintenance**

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

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

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

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

		Second Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	
	Required Minimum Contribution		Status
1. OMMA/RMA Contribution	843,853.65	1,165,677.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		1,165,677.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	24.6%	4.1%	6.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	8.2%	1.4%	2.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			
	Net Change in	Total Unrestricted	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Unrestricted Fund Balance	Expenditures		
	(Form 01I, Section E)	and Other Financing Uses (Form 01I, Objects 1000- 7999)		
	(Form MYPI, Line C)	(Form MYPI, Line B11)		
Current Year (2023-24)	(1,383,087.00)	22,026,605.00	6.3%	Met
1st Subsequent Year (2024-25)	(1,749,428.00)	22,465,071.00	7.8%	Not Met
2nd Subsequent Year (2025-26)	(1,046,983.00)	22,633,947.00	4.6%	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)

District's budgets include planned deficits for one-time expenditures for facility projects.

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 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	11,673,945.97	Met
1st Subsequent Year (2024-25)	10,088,482.97	Met
2nd Subsequent Year (2025-26)	9,115,965.97	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	General Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2023-24)	11,598,674.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	1,029.17	1,006.86	981.64
District's Reserve Standard Percentage Level:	3%	3%	4%

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 01I, objects 1000-7999) (Form MYPI, Line B11)	30,257,340.00	30,629,663.00	30,898,141.00
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)	30,257,340.00	30,629,663.00	30,898,141.00

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%	4%
907,720.20	918,889.89	1,235,925.64
0.00	0.00	80,000.00
907,720.20	918,889.89	1,235,925.64

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except Line 4)	(2023-24)	(2024-25)	(2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	7,446,039.42	1,241,900.00	1,252,639.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	594,000.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	7,446,039.42	1,241,900.00	1,846,639.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	24.61%	4.05%	5.98%
District's Reserve Standard (Section 10B, Line 7):	907,720.20	918,889.89	1,235,925.64
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years.
Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years.
Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard: -5.0% to +5.0% or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(3,938,636.00)	(3,938,636.00)	0.0%	0.00	Met
1st Subsequent Year (2024-25)	(4,389,543.00)	(4,389,543.00)	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	(4,462,039.00)	(4,462,039.00)	0.0%	0.00	Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	409,400.00	409,400.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	409,400.00	409,400.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	409,400.00	409,400.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1d. Capital Project Cost Overruns					
Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?				No	

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

Total Annual Pay ments:	2,444,411	2,444,411	2,444,411	2,400,000
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

--

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

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

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

n/a

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

Explanation:
(Required if Yes)

--

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

- 2 OPEB Liabilities

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	2,691,184.00	2,691,184.00
b. OPEB plan(s) fiduciary net position (if applicable)	703,672.00	
c. Total/Net OPEB liability (Line 2a minus Line 2b)	1,987,512.00	2,691,184.00

Data must be entered.

- d. Is total OPEB liability based on the district's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Actuarial	Actuarial
Jun 30, 2021	Jun 30, 2021

- 3 OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method
Current Year (2023-24)
1st Subsequent Year (2024-25)
2nd Subsequent Year (2025-26)

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method	2,691,184.00	2,691,184.00
Current Year (2023-24)	2,691,184.00	2,691,184.00
1st Subsequent Year (2024-25)	2,691,184.00	2,691,184.00
2nd Subsequent Year (2025-26)	2,691,184.00	2,691,184.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)
Current Year (2023-24)
1st Subsequent Year (2024-25)
2nd Subsequent Year (2025-26)

Current Year (2023-24)	345,000.00	345,000.00
1st Subsequent Year (2024-25)	345,000.00	345,000.00
2nd Subsequent Year (2025-26)	345,000.00	345,000.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2023-24)
1st Subsequent Year (2024-25)
2nd Subsequent Year (2025-26)

Current Year (2023-24)	125,000.00	125,000.00
1st Subsequent Year (2024-25)	125,000.00	125,000.00
2nd Subsequent Year (2025-26)	125,000.00	125,000.00

- d. Number of retirees receiving OPEB benefits
Current Year (2023-24)
1st Subsequent Year (2024-25)
2nd Subsequent Year (2025-26)

Current Year (2023-24)	20	20
1st Subsequent Year (2024-25)	20	20
2nd Subsequent Year (2025-26)	20	20

4. Comments:

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

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

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

No

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

n/a

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

n/a

- 2 Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs

- b. Unfunded liability for self-insurance programs

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

- 3 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

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

- b. Amount contributed (funded) for self-insurance programs

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

- 4 Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	85.0	85.0	85.0	85.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year

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)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

--

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	30.0	30.0	30.0	30.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

If Yes, explain the nature of the new costs:

--

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	15.0	14.0	15.0	15.0

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

n/a

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

2. Total cost of other benefits

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

--	--	--

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.
2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

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

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

No

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

Yes

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

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

21 65425 0000000
Form ESMOE
E82ABPXZPX(2023-24)

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	30,257,340.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	647,197.00
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	680,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	252,926.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				932,926.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
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)				28,677,217.00
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*				1,029.17
B. Expenditures per ADA (Line I.E divided by Line II.A)				27,864.41
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total			Per ADA

A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	0.00	0.00
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)	0.00	0.00
B. Required effort (Line A.2 times 90%)	0.00	0.00
C. Current year expenditures (Line I.E and Line II.B)	28,677,217.00	27,864.41
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

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.) 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)	MOE Calculation Incomplete	
	0.00%	0.00%

*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.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
N/A	0.00	0.00
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) 1,247,339.00
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) 22,281,565.00

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) 5.60%

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. 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 874,689.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 871,325.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
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)	189,532.17
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)	1,935,546.17
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,935,546.17
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	18,185,611.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,999,097.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,186,535.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	18,537.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	855,749.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	25,000.00
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)	0.00
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)	0.00
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)	3,194,970.83
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
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)	26,465,499.83
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	7.31%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.31%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	1,935,546.17
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	255,985.13
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.17%) 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 (9.17%) times Part III, Line B19) or (the highest rate used to recover costs from any program (0%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	0.00
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	0.00

Approved
indirect
cost rate: 9.17%
Highest
rate used
in any
program: 0.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	20,921,014.00	3.23%	21,597,715.00	4.00%	22,461,624.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	355,785.00	(41.26%)	208,984.00	0.00%	208,984.00
4. Other Local Revenues	8600-8799	2,895,955.00	(3.09%)	2,806,535.00	2.98%	2,890,131.00
5. Other Financing Sources						
a. Transfers In	8900-8929	409,400.00	0.00%	409,400.00	0.00%	409,400.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(3,938,636.00)	9.35%	(4,306,991.00)	1.77%	(4,383,175.00)
6. Total (Sum lines A1 thru A5c)		20,643,518.00	.35%	20,715,643.00	4.21%	21,586,964.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,588,541.00		10,009,424.00
b. Step & Column Adjustment				105,700.00		99,549.00
c. Cost-of-Living Adjustment				315,183.00		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,588,541.00	4.39%	10,009,424.00	.99%	10,108,973.00
2. Classified Salaries						
a. Base Salaries				3,119,390.00		3,279,085.00
b. Step & Column Adjustment				43,791.00		36,546.00
c. Cost-of-Living Adjustment				115,904.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,119,390.00	5.12%	3,279,085.00	1.11%	3,315,631.00
3. Employee Benefits	3000-3999	5,242,171.00	2.04%	5,348,869.00	.64%	5,383,015.00
4. Books and Supplies	4000-4999	1,031,784.00	3.19%	1,064,659.00	2.64%	1,092,766.00
5. Services and Other Operating Expenditures	5000-5999	2,101,793.00	14.71%	2,410,910.00	2.64%	2,474,558.00
6. Capital Outlay	6000-6999	620,000.00	(83.87%)	100,000.00	(100.00%)	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	322,926.00	(19.31%)	260,564.00	2.64%	267,444.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		22,026,605.00	2.03%	22,473,511.00	.75%	22,642,387.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,383,087.00)		(1,757,868.00)		(1,055,423.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,491,913.14		10,108,826.14		8,350,958.14
2. Ending Fund Balance (Sum lines C and D1)		10,108,826.14		8,350,958.14		7,295,535.14
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740					
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	2,660,786.72		6,870,143.14		5,218,421.14
e. Unassigned/Unappropriated						

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)
1. Reserve for Economic Uncertainties	9789	7,446,039.42		1,241,900.00		1,252,639.00
2. Unassigned/Unappropriated	9790	0.00		236,915.00		822,475.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,108,826.14		8,350,958.14		7,295,535.14
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,446,039.42		1,241,900.00		1,252,639.00
c. Unassigned/Unappropriated	9790	0.00		236,915.00		822,475.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		7,446,039.42		1,478,815.00		2,075,114.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	215,697.00	0.00%	215,697.00	0.00%	215,697.00
3. Other State Revenues	8300-8599	1,843,003.00	(21.05%)	1,455,137.00	0.00%	1,455,136.00
4. Other Local Revenues	8600-8799	2,230,863.00	1.29%	2,259,659.00	1.11%	2,284,652.00
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	3,938,636.00	9.35%	4,306,991.00	1.77%	4,383,175.00
6. Total (Sum lines A1 thru A5c)		8,228,199.00	.11%	8,237,484.00	1.23%	8,338,660.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,600,045.00		2,921,911.00
b. Step & Column Adjustment				39,000.00		29,060.00
c. Cost-of-Living Adjustment				282,866.00		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,600,045.00	12.38%	2,921,911.00	.99%	2,950,971.00
2. Classified Salaries						
a. Base Salaries				947,120.00		1,040,581.00
b. Step & Column Adjustment				14,207.00		11,598.00
c. Cost-of-Living Adjustment				79,254.00		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	947,120.00	9.87%	1,040,581.00	1.11%	1,052,179.00
3. Employee Benefits	3000-3999	2,376,637.00	9.29%	2,597,500.00	.64%	2,614,082.00
4. Books and Supplies	4000-4999	634,788.00	(43.66%)	357,647.00	2.64%	367,089.00
5. Services and Other Operating Expenditures	5000-5999	1,412,145.00	(31.40%)	968,799.00	2.64%	994,376.00
6. Capital Outlay	6000-6999	60,000.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	200,000.00	39.08%	278,154.00	2.64%	285,497.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		8,230,735.00	(.80%)	8,164,592.00	1.22%	8,264,194.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,536.00)		72,892.00		74,466.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,567,655.83		1,565,119.83		1,638,011.83
2. Ending Fund Balance (Sum lines C and D1)		1,565,119.83		1,638,011.83		1,712,477.83
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,565,119.83		1,974,439.83		2,048,905.83
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 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		(336,428.00)		(336,428.00)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,565,119.83		1,638,011.83		1,712,477.83
E. AVAILABLE RESERVES						
1. General Fund)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	20,921,014.00	3.23%	21,597,715.00	4.00%	22,461,624.00
2. Federal Revenues	8100-8299	215,697.00	0.00%	215,697.00	0.00%	215,697.00
3. Other State Revenues	8300-8599	2,198,788.00	(24.32%)	1,664,121.00	0.00%	1,664,120.00
4. Other Local Revenues	8600-8799	5,126,818.00	(1.18%)	5,066,194.00	2.14%	5,174,783.00
5. Other Financing Sources						
a. Transfers In	8900-8929	409,400.00	0.00%	409,400.00	0.00%	409,400.00
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)		28,871,717.00	.28%	28,953,127.00	3.36%	29,925,624.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,188,586.00		12,931,335.00
b. Step & Column Adjustment				144,700.00		128,609.00
c. Cost-of-Living Adjustment				598,049.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,188,586.00	6.09%	12,931,335.00	.99%	13,059,944.00
2. Classified Salaries						
a. Base Salaries				4,066,510.00		4,319,666.00
b. Step & Column Adjustment				57,998.00		48,144.00
c. Cost-of-Living Adjustment				195,158.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,066,510.00	6.23%	4,319,666.00	1.11%	4,367,810.00
3. Employee Benefits	3000-3999	7,618,808.00	4.30%	7,946,369.00	.64%	7,997,097.00
4. Books and Supplies	4000-4999	1,666,572.00	(14.66%)	1,422,306.00	2.64%	1,459,855.00
5. Services and Other Operating Expenditures	5000-5999	3,513,938.00	(3.82%)	3,379,709.00	2.64%	3,468,934.00
6. Capital Outlay	6000-6999	680,000.00	(85.29%)	100,000.00	(100.00%)	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	522,926.00	3.02%	538,718.00	2.64%	552,941.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		30,257,340.00	1.26%	30,638,103.00	.88%	30,906,581.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,385,623.00)		(1,684,976.00)		(980,957.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,059,568.97		11,673,945.97		9,988,969.97
2. Ending Fund Balance (Sum lines C and D1)		11,673,945.97		9,988,969.97		9,008,012.97
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740	1,565,119.83		1,974,439.83		2,048,905.83
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	2,660,786.72		6,870,143.14		5,218,421.14
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,446,039.42		1,241,900.00		1,252,639.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		(99,513.00)		486,047.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,673,945.97		9,988,969.97		9,008,012.97
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	7,446,039.42		1,241,900.00		1,252,639.00
c. Unassigned/Unappropriated	9790	0.00		236,915.00		822,475.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			(336,428.00)		(336,428.00)
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)		7,446,039.42		1,142,387.00		1,738,686.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		24.61%		3.73%		5.63%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
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)						
		1,029.17		1,006.86		981.64
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		30,257,340.00		30,638,103.00		30,906,581.00
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)		30,257,340.00		30,638,103.00		30,906,581.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		907,720.20		919,143.09		1,236,263.24
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		80,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		907,720.20		919,143.09		1,236,263.24
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					409,400.00	0.00		
Fund Reconciliation								
081 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								
091 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								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	409,400.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	409,400.00	409,400.00		



REED UNION SCHOOL DISTRICT

**General Fund
Miscellaneous Forms
As of January 31, 2024**

Reed Union School District
Cash Reconciliation
As of 07/31/2023

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	13,077,002.56		10/12/23			13,077,001.47		10/17/2023
07/06/23	MCOEVN	-	240,942.35		7/1/23	*TF-240001*	3,608.68	443,015.58	
07/07/23	601NLD SYSTEM GENERATED DUE TO LINE	-	202,073.23	443,015.58	7/7/23	AP-070723			
07/10/23	601DL SYSTEM GENERATED DUE TO LINE	-	167,312.07		7/10/23	PX-071023		13,637.92	
07/11/23	MCOEVN	-	41,938.77		7/10/23	PY-071023		153,674.15	167,312.07
07/11/23	601JC SYSTEM GENERATED DUE TO LINE		-		7/12/23	AP-071223		41,938.77	
07/13/23	MCOEVN	3,608.68	-		7/14/23	AP-071423		44,888.17	
07/17/23	MCOEVN	-	44,888.17		7/18/23	AP-071823		41,513.53	
07/18/23	601AK SYSTEM GENERATED DUE TO LINE	-	41,513.53		7/18/23	AP-071823			
07/20/23	MCOEVN	-	429.87		7/18/23	PX-071823		31.08	
07/20/23	MCOEVN	-	73,913.56		7/18/23	PY-071823		398.79	429.87
07/25/23	MCOEVN	-	280,385.57		7/21/23	AP-072123			
07/25/23	601JC SYSTEM GENERATED DUE TO LINE	10.00	-		7/24/23	AR-230001		73,913.56	
07/26/23	MCOEVN	-	1,069.53		7/24/23	AR-230002	18,542.40		
07/26/23	601JC SYSTEM GENERATED DUE TO LINE	21,699.72	-		7/24/23	AR-230003	2,979.99		21,699.72
07/26/23	601JC SYSTEM GENERATED DUE TO LINE	2,251.99	-		7/25/23	*DC-240001*	177.33		
07/26/23	601JC SYSTEM GENERATED DUE TO LINE	58,758.00	-		7/25/23	*DC-240004*	1,882.63		2,251.99
07/27/23	601JC SYSTEM GENERATED DUE TO LINE	48,518.00	-		7/25/23	*TF-240002*	369.36		
07/27/23	MCOEVN	-	87,885.43		7/26/23	AP-072623	10.00		
07/28/23	601NLD SYSTEM GENERATED DUE TO LINE	-	196,141.79		7/26/23	*TF-240003*	58,758.00	280,385.57	
07/31/23	601AK SYSTEM GENERATED DUE TO LINE	-	373,473.14	657,500.36	7/27/23	AP-072723		1,069.53	
Outstanding Items:							48,518.00	284,027.22	
								86,281.61	
								287,191.53	657,500.36
MUNIS					QCC				
NOTES:		DEBITS	CREDITS	NOTES:		DEBITS	CREDITS		
						1.09			
		13,211,848.95	1,751,967.01						
			11,459,881.94						(1.09)
Final Reconciliation									
		13,211,848.95	1,751,967.01						
			11,459,881.94						-

Reed Union School District
Cash Reconciliation
As of 8/31/2023

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	11,459,881.94		10/12/23		BEG. BALANCE	11,459,881.94		10/17/23
08/01/23	601DI. SYSTEM GENERATED DUE TO LINE	-	37.35		8/1/23	*TF-240017*		37.35	
08/03/23	MCOEVN	-	171,541.50		8/3/23	*DC-240005*	2,052.49		
08/07/23	601JC SYSTEM GENERATED DUE TO LINE	-	350.00		8/3/23	*DC-240007*	33,182.39		
08/08/23	MCOEVN	-	92,231.54		8/4/23	AP-080423		171,541.50	
08/08/23	601JC SYSTEM GENERATED DUE TO LINE	5,232.00	-		8/7/23	*TF-240018*		350.00	
08/10/23	601AK SYSTEM GENERATED DUE TO LINE	-	24,832.98		8/8/23	*TF-240005*	5,232.00		
08/14/23	601JC SYSTEM GENERATED DUE TO LINE	2,052.49	-		8/9/23	AP-080923		92,231.54	
08/17/23	SYSTEM GENERATED DUE TO LINE	-	34,304.80		8/10/23	PX-081023		3,144.50	
08/17/23	MCOEVN	-	114,457.11		8/10/23	PY-081023		21,688.48	24,832.98
08/24/23	601JC SYSTEM GENERATED DUE TO LINE	33,251.97	-		8/17/23	*TF-240019*		34,304.80	
08/22/23	MCOEVN	-	39,013.13		8/18/23	AP-081823		114,457.11	
08/22/23	601JC SYSTEM GENERATED DUE TO LINE	20,919.36	-		8/22/23	*TF-240006*	20,919.36		
08/22/23	601JC SYSTEM GENERATED DUE TO LINE	80,103.00	-		8/22/23	*TF-240007*	80,103.00		
08/28/23	GREV	-	750.00		8/23/23	AP-082323		39,013.13	
08/29/23	MCOEVN	-	58,461.72		8/23/23	*DC-240009*	69.58		33,251.97
08/29/23	601JC SYSTEM GENERATED DUE TO LINE	48,518.00	-		8/28/23	*TF-240020*		750.00	
08/31/23	601AK SYSTEM GENERATED DUE TO LINE	-	1,471,797.48		8/29/23	TV-240004	48,518.00		
					8/30/23	AP-083023		58,461.72	
					8/31/23	PX-083123		296,310.96	
					8/31/23	PY-083123		1,175,486.52	1,471,797.48
Outstanding Items:					QCC				
		11,649,958.76	2,007,777.61				11,649,958.76	2,007,777.61	-
			9,642,181.15					9,642,181.15	
NOTES:					NOTES:				
		DEBITS	CREDITS				DEBITS	CREDITS	
Final Reconciliation		11,649,958.76	2,007,777.61				11,649,958.76	2,007,777.61	-
			9,642,181.15					9,642,181.15	

Reed Union School District
Cash Reconciliation
As of 9/30/2023

MUNIS				QCC			
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	NOTES
	BEG. BALANCE	9,642,181.15		10/12/23		BEG. BALANCE	
09/01/23	601IND SYSTEM GENERATED DUE TO LINE	-	191,254.83		9/1/23	AP-090123	ACCO UNITS PAYABLE 09/01/2023
09/01/23	601JC SYSTEM GENERATED DUE TO LINE	3,000.00	-		9/1/23	*TF-240023*	A-24038R: Summer Rding Inst
09/05/23	MCOE VN	-	70,543.70		9/6/23	AP-090623	ACCO UNITS PAYABLE 09/06/2023
09/07/23	MCOE VN	-	47,037.14		9/8/23	AP-090823	ACCO UNITS PAYABLE 09/08/2023
09/08/23	601AK SYSTEM GENERATED DUE TO LINE	-	101,087.53		9/8/23	<CI-230068>	MARIN COUNTY OFC OF EDUCATI
09/11/23	VOID	943.69	-		9/8/23	PX-090823	BX-MID 09/08/2023
09/12/23	MCOE VN	-	89,005.04		9/8/23	PY-090823	PY-MID 09/08/23
09/14/23	MCOE VN	-	76,450.57		9/13/23	AP-091323	ACCO UNITS PAYABLE 09/13/2023
09/14/23	VOID	20.30	-		9/14/23	*DC-240010*	D. KAVANAGH
09/14/23	601JC SYSTEM GENERATED DUE TO LINE	4,049.18	-		9/14/23	*DC-240013*	AMERICAN FIDELITY
09/14/23	601JC SYSTEM GENERATED DUE TO LINE	2,307.60	-		9/14/23	*TF-240008*	M Daymond
09/14/23	601JC SYSTEM GENERATED DUE TO LINE	-	210.00		9/14/23	*TF-240009*	L Belluomini
09/14/23	601JC SYSTEM GENERATED DUE TO LINE	-	75.00		9/14/23	*TF-240010*	M Gillispie
09/15/23	601JC SYSTEM GENERATED DUE TO LINE	5,767.91	49,603.58		9/14/23	*TF-240021*	E24-13: MCSBA Event Fee
09/18/23	601AK SYSTEM GENERATED DUE TO LINE	-	132,448.59		9/14/23	*TF-240022*	E24-14: MCSBA Event Fee
09/19/23	MCOE VN	-	23,040.00		9/15/23	AP-091523	ACCO UNITS PAYABLE 09/15/2023
09/25/23	601JC SYSTEM GENERATED DUE TO LINE	-	23,040.00		9/18/23	PX-091823	BX-SPECM 09/18/2023
09/25/23	601JC SYSTEM GENERATED DUE TO LINE	42,279.00	-		9/18/23	PY-091823	PY-SPECM 09/18/23
09/25/23	601JC SYSTEM GENERATED DUE TO LINE	58,250.00	-		9/20/23	AP-092023	ACCO UNITS PAYABLE 09/20/2023
09/25/23	601JC SYSTEM GENERATED DUE TO LINE	77.30	-		9/25/23	*TF-240011*	FY 2021-22
09/26/23	MCOE VN	-	154,026.79		9/25/23	*TF-240012*	FY 2022-23
09/27/23	601JC SYSTEM GENERATED DUE TO LINE	48,518.00	-		9/25/23	*TF-240013*	A-24057: PY Mental Hlth FAP
09/28/23	MCOE VN	-	18,533.45		9/25/23	*TF-240014*	A-24058: EPA - 1Q
09/29/23	601IND SYSTEM GENERATED DUE TO LINE	-	218,233.19	236,766.64	9/27/23	*TF-240015*	A-24059: PY Mental Hlth
09/29/23	601AK SYSTEM GENERATED DUE TO LINE	-	1,574,588.01		9/27/23	AP-092723	ACCO UNITS PAYABLE 09/27/2023
09/29/23	601JC SYSTEM GENERATED DUE TO LINE	-			9/27/23	TV-240007	A-24060 Principal Apport./F
09/29/23	601JC SYSTEM GENERATED DUE TO LINE	80,730.32			9/29/23	AP-092923	ACCO UNITS PAYABLE 09/29/2023
09/30/23	320srm SYSTEM GENERATED DUE TO LINE	95,128.38			9/29/23	PX-092923	BX-EOM 09/29/2023
					9/29/23	PY-092923	PY-EOM 09/29/23
					9/29/23	*TF-240016*	AR Lottery
					9/30/23	*TF-240026*	A-24105: 1Q Interest
		9,983,252.83	2,769,177.42				
			7,214,075.41				
Outstanding Items:							
MUNIS					QCC		
NOTES:		DEBITS	CREDITS	NOTES:	DEBITS	CREDITS	
Final Reconciliation		9,983,252.83	2,769,177.42		9,983,252.83	2,769,177.42	
		7,214,075.41			7,214,075.41		-

Reed Union School District
Cash Reconciliation
As of 10/31/2023

MUNIS				QCC			
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	NOTES
	BEG. BALANCE	7,214,075.41		10/12/23		BEG. BALANCE	11/30/23
10/03/23	601JC SYSTEM GENERATED DUE TO LINE	10,958.00	-		10/02/2023 DC-240015*	J. FRICK	
10/05/23	MCOE VN	-	19,186.88		10/6/23 AP-100623	ACCO UNITS PAYABLE 10/06/2023	
10/10/23	601AK SYSTEM GENERATED DUE TO LINE	-	72,773.99		10/06/2023 TF-240024*	A-24079: PY - CS&SAP	
10/06/23	601JC SYSTEM GENERATED DUE TO LINE	60,541.00	-		10/10/23 PX-101023	BK-MID 10/10/2023	9,009.02
10/10/23	MCOE VN	-	183,371.31		10/10/23 PY-101023	PY-MID 10/10/23	63,764.97
10/11/23	601JC SYSTEM GENERATED DUE TO LINE	2,981.80	-		10/11/23 AP-101123	ACCO UNITS PAYABLE 10/11/2023	183,371.31
10/16/23	MCOE VN	-	36,171.85		10/11/2023 TF-240029*	A-24085: State Dated Pay Wa	
10/13/23	601JC SYSTEM GENERATED DUE TO LINE	341,428.00	-		10/13/2023 TF-240027*	A-24090: Arts/Music/Disc Gr	
10/17/23	MCO101	-	111,511.39		10/16/2023 PO-240265>	BEER, PAMELA	
10/18/23	VOID	32,102.00	-		10/17/23 AP-101723	ACCO UNITS PAYABLE 10/17/2023	36,171.85
10/19/23	601JC SYSTEM GENERATED DUE TO LINE	16,978.21	-		10/17/2023 DC-240017*	EMPLOYEES PAYROLL REFUND	
10/19/23	601JC SYSTEM GENERATED DUE TO LINE	2,028.71	-		10/18/2023 DC-240019*	R. MODLIN	
10/24/23	MCOE VN	-	101,537.36		10/18/23 AP-101823	ACCO UNITS PAYABLE 10/18/2023	111,511.39
10/31/23	601AK SYSTEM GENERATED DUE TO LINE	-	1,567,592.86		10/25/23 AP-102523	ACCO UNITS PAYABLE 10/25/2023	101,537.36
10/27/23	601JC SYSTEM GENERATED DUE TO LINE	23,311.00	-		10/27/23 TV-240008	A-24097 Principal Apport./F	
10/31/23	MCOE VN	-	92,744.79		10/31/23 PX-103123	BK-EOM 10/31/2023	322,801.49
10/31/23	601IND SYSTEM GENERATED DUE TO LINE	-	208,457.52	301,202.31	10/31/23 PY-103123	PY-EOM 10/31/23	1,244,791.37
10/31/23	601JC SYSTEM GENERATED DUE TO LINE	51,208.00	-		10/31/2023 TF-240028*	A-24099: ESSER III PY AR	1,567,592.86
Outstanding Items:							
MUNIS					QCC		
NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS		
			10/31/23	Posted in November on QCC	301,202.31		
	7,755,612.13	2,393,347.95			2,092,145.64		301,202.31
		5,362,264.18			5,663,466.49		
Final Reconciliation				7,755,612.13	2,393,347.95		-
		5,362,264.18			5,362,264.18		

As of 11/30/2023

[illegible]

Reed Union School District
Cash Reconciliation
As of 12/31/2023

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	3,394,869.59		12/31/2023		BEG. BALANCE	3,394,869.59		12/31/2023
12/04/23	601JC SYSTEM GENERATED DUE TO LINE	295.82	-		12/4/23	*TF-240042	295.82		
12/05/23	MCOEVN	-	724,351.37		12/5/23	*TF-240043	18,414.00		
12/05/23	601JC SYSTEM GENERATED DUE TO LINE	18,414.00	-		12/6/23	AP-120623		724,351.37	
12/06/23	320ASI SYSTEM GENERATED DUE TO LINE	10,588.98	-		12/6/23	TV-240015	10,588.98		
12/08/23	601DL SYSTEM GENERATED DUE TO LINE	-	78,279.17		12/8/23	PX-120823		8,352.04	
12/10/23	601JC SYSTEM GENERATED DUE TO LINE	37,018.00	-		12/8/23	PY-120823		69,927.13	78,279.17
12/11/23	601AK SYSTEM GENERATED DUE TO LINE	-	1,600.00		12/10/23	*TF-240044	37,018.00		
12/12/23	MCOEVN	-	79,005.16		12/11/23	*DC-240035	2,046.79		
12/12/23	601JC SYSTEM GENERATED DUE TO LINE	-	19,181.50		12/11/23	*TF-240045		1,600.00	
12/14/23	320ASI SYSTEM GENERATED DUE TO LINE	12,502,725.29	-		12/12/23	*TF-240046		19,181.50	
12/19/23	MCOEVN	-	59,357.60		12/13/23	AP-121323		79,005.16	
12/20/23	601JC SYSTEM GENERATED DUE TO LINE	2,046.79	-		12/14/23	TV-240016	11,115,201.85		
12/20/23	601JC SYSTEM GENERATED DUE TO LINE	10,646.43	-		12/14/23	TV-240017	1,393,257.94		
12/21/23	MCOEVN	-	27,673.25		12/14/23	TV-240018		5,734.50	12,502,725.29
12/22/23	601NLD SYSTEM GENERATED DUE TO LINE	-	225,366.06	253,039.31	12/20/23	AP-122023		59,357.60	
12/22/23	601DL SYSTEM GENERATED DUE TO LINE	-	1,580,175.15		12/20/23	*DC-240037	10,646.43		
12/26/23	601JC SYSTEM GENERATED DUE TO LINE	58,249.00	-		12/22/23	AP-122223		253,039.31	
12/28/23	601JC SYSTEM GENERATED DUE TO LINE	83,095.92	-		12/22/23	PX-122223		326,225.14	
12/31/23	320srm SYSTEM GENERATED DUE TO LINE	80,451.66	-		12/22/23	PY-122223		1,253,950.01	1,580,175.15
					12/26/23	*TF-240047	58,249.00		
					12/28/23	*TF-240048	83,095.92		
					12/31/23	*TF-240049	80,451.66		
		16,198,401.48	2,794,989.26				16,204,135.98	2,800,723.76	
			13,403,412.22					13,403,412.22	-
Outstanding Items:									
MUNIS					QCC				
NOTES:		DEBITS	CREDITS		NOTES:		DEBITS	CREDITS	
Final Reconciliation		16,198,401.48	2,794,989.26				16,204,135.98	2,800,723.76	
			13,403,412.22					13,403,412.22	-

Reed Union School District
Cash Reconciliation
As of 1/31/2024

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	13,403,412.22		01/31/24			13,403,412.22		01/31/24
01/02/24	320ASI SYSTEM GENERATED DUE TO LINE	1,954.21	-		1/2/24	TV-240024	1,954.21		
01/03/24	320ASI SYSTEM GENERATED DUE TO LINE	24,707.62	-		1/3/24	TV-240025	24,707.62		
01/04/24	320ASI SYSTEM GENERATED DUE TO LINE	62,433.53	-		1/4/24	*TF-240050	100.00		
01/04/24	VOID	100.00	-		1/4/24	*TF-240051	967.02		
01/04/24	601C SYSTEM GENERATED DUE TO LINE	967.02	-		1/4/24	TV-240027	62,433.53		
01/09/24	MCOEVS	-	41,935.94		1/10/24	AP-011024		41,935.94	
01/10/24	601AK SYSTEM GENERATED DUE TO LINE	-	49,547.64		1/10/24	PX-011024		6,969.21	
01/10/24	601C SYSTEM GENERATED DUE TO LINE	30,391.00	-		1/10/24	PY-011024		42,578.43	
01/11/24	MCOEVS	-	86,073.75		1/10/24	*TF-240052	30,391.00		
01/16/24	601C SYSTEM GENERATED DUE TO LINE	-	10,800.00		1/12/24	AP-011224		86,073.75	
01/16/24	601C SYSTEM GENERATED DUE TO LINE	-	702.00		1/16/24	*TF-240053		10,800.00	
01/16/24	601C SYSTEM GENERATED DUE TO LINE	-	6,718.00		1/16/24	*TF-240054		702.00	
01/18/24	MCOEVS	-	157,738.67		1/16/24	*TF-240055		6,718.00	
01/18/24	601C SYSTEM GENERATED DUE TO LINE	1,000,000.00	-		1/17/24	*DC-240038	1,000,000.00		
01/18/24	601C SYSTEM GENERATED DUE TO LINE	2,439.29	-		1/18/24	*DC-240039	2,439.29		
01/22/24	MCOEVS	-	50,161.06		1/19/24	AP-011924		157,738.67	
01/22/24	601C SYSTEM GENERATED DUE TO LINE	-	1,471.41		1/22/24	*TF-240056		1,471.41	
01/22/24	601C SYSTEM GENERATED DUE TO LINE	-	1,487.00		1/22/24	*TF-240057		1,487.00	
01/22/24	601C SYSTEM GENERATED DUE TO LINE	-	3,300.00		1/22/24	*TF-240058		3,300.00	
01/23/24	MCOEVS	-	33,742.56		1/23/24	AP-012324		50,161.06	
01/24/24	320ASI SYSTEM GENERATED DUE TO LINE	48,002.31	-		1/24/24	AP-012424		33,742.56	
01/26/24	601JC SYSTEM GENERATED DUE TO LINE	50,650.00	-		1/24/24	TV-240030	48,002.31		
01/29/24	601JC SYSTEM GENERATED DUE TO LINE	2,249.76	-		1/26/24	*TF-240059	50,650.00		
01/29/24	601C SYSTEM GENERATED DUE TO LINE	19,407.00	-		1/29/24	*DC-240042	1,482.90		
01/30/24	MCOEVS	-	92,759.92		1/29/24	*DC-240043	1,066.86		
01/31/24	601ND SYSTEM GENERATED DUE TO LINE	-	224,779.94		1/29/24	TV-240032	19,407.00		
01/31/24	601JC SYSTEM GENERATED DUE TO LINE	-	678.68		1/31/24	AP-013124		317,539.86	
01/31/24	601DL SYSTEM GENERATED DUE TO LINE	-	2.67		1/31/24	PX-013124		325,126.44	
01/31/24	601C SYSTEM GENERATED DUE TO LINE	-	23,403.00		1/31/24	PY-013124		1,239,065.69	
01/31/24	601AK SYSTEM GENERATED DUE TO LINE	-	1,564,192.13		1/31/24	*TF-240060		678.68	
					1/31/24	*TF-240061		2.67	
					1/31/24	*TF-240062		23,403.00	
Outstanding Items:									
		14,646,713.96	2,349,494.37				14,646,713.96	2,349,494.37	
			12,297,219.59					12,297,219.59	
MUNIS					QCC				
NOTES:		DEBITS	CREDITS	NOTES:		DEBITS	CREDITS		
Final Reconciliation		14,646,713.96	2,349,494.37			14,646,713.96	2,349,494.37		
			12,297,219.59				12,297,219.59		

As of 01/31/2024

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	0.00		01/31/24		BEG. BALANCE	0.00		01/31/24
7/31/23	601C SYSTEM GENERATED DUE TO LINE	35,919.24	-		7/31/23	TF-240004	A-24020: Supply Chain Help	35,919.24	
9/30/23	320sm SYSTEM GENERATED DUE TO LINE	213.03	-		9/30/23	TF-240026	A-24105: IQ Interest	213.03	
10/17/23	MCO101	-	33,713.25		10/18/23	AP-101823	ACCOUNTS PAYABLE 10/18/2023		33,713.25
10/19/23	601C SYSTEM GENERATED DUE TO LINE	6,034.00	-		10/19/23	DC-240020	KENTFIELD LUNCH ACCOUNT	6,034.00	
11/14/23	MCOEYN	-	30,517.50		11/14/23	*DC-240024	* REED SCHOOL	110,697.02	
11/16/23	601C SYSTEM GENERATED DUE TO LINE	110,697.02	-		11/15/23	AP-111523	ACCOUNTS PAYABLE 11/15/2023	30,517.50	
11/21/23	MCOEYN	-	68,585.24		11/22/23	AP-112223	ACCOUNTS PAYABLE 11/22/2023	68,585.24	
12/12/23	MCOEYN	-	31,946.19		12/11/23	*DC-240032	* STATE OF CA	15,145.28	
12/20/23	601C SYSTEM GENERATED DUE TO LINE	110,200.02	-		12/13/23	AP-121323	ACCOUNTS PAYABLE 12/13/2023	31,946.19	
12/31/23	320sm SYSTEM GENERATED DUE TO LINE	323.94	-		12/19/23	AP-1240036	* STATE OF CA	95,054.74	110,200.02
1/18/24	MCOEYN	-	56,181.23		12/31/23	*TF-240049	* A-24196: IQ Interest	323.94	
1/30/24	MCOEYN	-	23,842.50		1/19/24	AP-011924	ACCOUNTS PAYABLE 01/19/2024		56,181.23
1/30/24	601C SYSTEM GENERATED DUE TO LINE	65,432.46	-		1/30/24	*DC-240044	* REED FEDERAL DEPOSIT	65,432.46	
					1/31/24	AP-013124	ACCOUNTS PAYABLE 01/31/2024	23,842.50	

	328,819.71	244,785.91	328,819.71	244,785.91
		84,033.80		-
Outstanding Items:				
MUNIS			QCC	

NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS
	328,819.71	244,785.91		328,819.71	244,785.91
		(84,033.80)			(84,033.80)
Final Reconciliation					
					-

Reed Union School District
Fund 14 - Cash Reconciliation
As of 01/31/2024

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	34,028.78		01/31/24			34,028.78		01/31/24
9/30/23	320sm SYSTEM GENERATED DUE TO LINE	299.47	-		9/30/23	*TF-240026*	299.47		
12/31/23	320sm SYSTEM GENERATED DUE TO LINE	377.91			12/31/23	*TF-240049	377.91		
						* A-24105: 1Q Interest			
						* A-24196: 2Q Interest			

	34,706.16	-			34,706.16	-			-
Outstanding Items:									
	MUNIS					QCC			
NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS	DEBITS	CREDITS		

Final Reconciliation	34,706.16	-	34,706.16	-		34,706.16	-		-
	(34,706.16)				(34,706.16)				

Reed Union School District
Fund 25 - Cash Reconciliation
As of 01/31/2024

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
7/6/23	MCOE VN	-	595,664.48	01/31/24	7/7/23	AP-070723		595,664.48	01/31/24
7/11/23	MCOE VN	-	1,214.00		7/12/23	AP-071223		1,214.00	
7/20/23	MCOE VN	-	30.00		7/21/23	AP-072123		30.00	
7/26/23	601JC SYSTEM GENERATED DUE TO LINE	2,401.42	-		7/25/23	*DC-240003*	2,401.42	-	
8/3/23	601JC SYSTEM GENERATED DUE TO LINE	2,377.62	-		7/25/23	AR-230004	2,377.62	-	
8/14/23	MCOE VN	-	1,214.00		8/3/23	*DC-240006*	7,093.40	-	
8/17/23	601JC SYSTEM GENERATED DUE TO LINE	7,093.40	-		8/4/23	AP-080423		1,214.00	
9/5/23	MCOE VN	-	28,418.60		8/18/23	AP-081823		28,418.60	
9/15/23	MCOE VN	-	1,214.00		9/6/23	AP-090623		1,214.00	
9/28/23	601JC SYSTEM GENERATED DUE TO LINE	16,876.58	-		9/14/23	*DC-240011*	16,876.58	-	
9/30/23	MCOE VN	-	1,214.00		9/29/23	AP-092923		1,214.00	
10/3/23	3205rm SYSTEM GENERATED DUE TO LINE	887.60	-		9/30/23	*TF-240026*	887.60	-	
10/3/23	601JC SYSTEM GENERATED DUE TO LINE	3,965.08	-		10/3/23	*DC-240016*	3,965.08	-	
11/7/23	MCOE VN	-	1,214.00		11/8/23	AP-110823		1,214.00	
11/8/23	601JC SYSTEM GENERATED DUE TO LINE	1,899.24	-		11/8/23	*DC-240023	1,899.24	-	
11/28/23	601JC SYSTEM GENERATED DUE TO LINE	8,199.10	-		11/28/23	*DC-240030	8,199.10	-	
12/5/23	MCOE VN	-	1,214.00		12/6/23	AP-120623		1,214.00	
12/20/23	601JC SYSTEM GENERATED DUE TO LINE	2,196.74	-		12/11/23	*DC-240033	2,196.74	-	
12/31/23	3205rm SYSTEM GENERATED DUE TO LINE	859.76	-		12/31/23	*TF-240049	859.76	-	
1/9/24	MCOE VN	-	1,214.00		1/10/24	AP-011024		1,214.00	
1/29/24	601JC SYSTEM GENERATED DUE TO LINE	7,065.37	-		1/26/24	*DC-240040	7,065.37	-	
Outstanding Items:									
MUNIS					QCC				
NOTES:	DEBITS	CREDITS	NOTES:	DEBITS	CREDITS				

Reed Union School District
Fund 41 - Cash Reconciliation
As of 01/31/2024

MUNIS					QCC				
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	660,496.24		01/31/24			660,496.24		01/31/24
9/30/23	320sm SYSTEM GENERATED DUE TO LINE	5,812.62	-		9/30/23	*TF-240026*	5,812.62		
12/31/23	320sm SYSTEM GENERATED DUE TO LINE	7,335.23	-		12/31/23	*TF-240049	7,335.23		
						A-24105: 1Q Interest			
						* A-24196: 2Q Interest			

673,644.09	-	673,644.09	-	
Outstanding Items:				
MUNIS				
DEBITS	CREDITS	NOTES:	DEBITS	CREDITS

Final Reconciliation	673,644.09	-	673,644.09	-
	(673,644.09)		(673,644.09)	-

MUNIS				GCC					
EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	2,101,771.51		01/31/24		BEG. BALANCE	2,130,888.56		01/31/24
7/6/23	MCOENV	-	126.69		7/7/23	AP-070723		126.69	
7/11/23	MCOENV	-	20,771.00		7/12/23	AP-071223		20,771.00	
7/13/23	MCOENV	-	2,614.70		7/14/23	ACCOUNTS PAYABLE 07/14/2023		2,614.70	
7/20/23	MCOENV	-	382.39		7/21/23	ACCOUNTS PAYABLE 07/21/2023		382.39	
7/25/23	MCOENV	-	280.00		7/25/23	*DC-240002*			
7/26/23	601.C SYSTEM GENERATED DUE TO LINE	38,393.85	-		7/26/23	EDUCARE CHILD CARE			
7/27/23	MCOENV	-	280.00		7/27/23	ACCOUNTS PAYABLE 07/26/2023		280.00	
8/3/23	MCOENV	-	89.52		7/28/23	ACCOUNTS PAYABLE 07/28/2023		89.52	
8/3/23	MCOENV	-	95.63		8/3/23	*DC-240008*			
8/8/23	MCOENV	-	5,047.63		8/4/23	ACCOUNTS PAYABLE 08/04/2023		95.63	
8/17/23	MCOENV	-	210.88		8/9/23	ACCOUNTS PAYABLE 08/09/2023		5,047.63	
8/22/23	MCOENV	-	280.00		8/18/23	ACCOUNTS PAYABLE 08/18/2023		210.88	
8/24/23	601.C SYSTEM GENERATED DUE TO LINE	69,147.48	-		8/23/23	ACCOUNTS PAYABLE 08/23/2023		280.00	
8/29/23	MCOENV	-	15.11		8/30/23	ACCOUNTS PAYABLE 08/30/2023		15.11	
9/5/23	MCOENV	-	15,250.56		9/6/23	ACCOUNTS PAYABLE 09/06/2023		15,250.56	
9/7/23	MCOENV	-	23,750.00		9/8/23	AP-090623		23,750.00	
9/12/23	MCOENV	-	4,642.19		9/13/23	ACCOUNTS PAYABLE 09/13/2023		4,642.19	
9/14/23	MCOENV	-	2,953.35		9/14/23	*DC-240012*			
9/15/23	601.C SYSTEM GENERATED DUE TO LINE	46,852.74	-		9/15/23	EDUCARE OMEGA #1		46,852.74	
9/26/23	MCOENV	-	210.88		9/19/23	ACCOUNTS PAYABLE 09/19/2023		2,953.35	
9/28/23	MCOENV	-	142.33		9/27/23	ACCOUNTS PAYABLE 09/27/2023		210.88	
9/30/23	300sm SYSTEM GENERATED DUE TO LINE	18,742.01	-		9/29/23	ACCOUNTS PAYABLE 09/29/2023		142.33	
10/3/23	601.C SYSTEM GENERATED DUE TO LINE	48,992.37	-		9/30/23	*TF-240026*			
10/5/23	MCOENV	-	253.17		10/1/23	A-24105: 1Q Interest		18,742.01	
10/10/23	MCOENV	-	3,121.36		10/2/23	GOLDEN POPPY		48,992.37	
10/11/23	VOID	234.77	-		10/6/23	ACCOUNTS PAYABLE 10/06/2023			
10/19/23	601.C SYSTEM GENERATED DUE TO LINE	46,608.03	-		10/11/23	A-24105: State Dated Cks		234.77	
10/24/23	MCOENV	-	210.88		10/12/23	*DC-240018*		46,608.03	
10/31/23	MCOENV	-	323.76		10/25/23	ACCOUNTS PAYABLE 10/25/2023			
11/7/23	MCOENV	-	3,057.80		11/1/23	ACCOUNTS PAYABLE 11/01/2023			
11/14/23	MCOENV	-	10,358.62		11/8/23	ACCOUNTS PAYABLE 11/08/2023			
11/16/23	601.C SYSTEM GENERATED DUE TO LINE	79,871.08	-		11/14/23	*DC-240025*			
11/21/23	MCOENV	-	1,778.88		11/15/23	C. RIVERA		79,871.08	
11/28/23	MCOENV	-	299.41		11/22/23	ACCOUNTS PAYABLE 11/22/2023			
11/28/23	601.C SYSTEM GENERATED DUE TO LINE	26,203.34	-		11/28/23	EDUCARE CHILD CARE			
12/5/23	MCOENV	-	1,383.62		11/29/23	ACCOUNTS PAYABLE 11/29/2023		26,203.34	
12/19/23	MCOENV	-	4,050.43		12/6/23	ACCOUNTS PAYABLE 12/06/2023			
12/20/23	601.C SYSTEM GENERATED DUE TO LINE	71,442.80	-		12/11/23	C. RIVERA		71,442.80	
12/21/23	MCOENV	-	5,427.74		12/12/23	ACCOUNTS PAYABLE 12/12/2023			
12/31/23	300sm SYSTEM GENERATED DUE TO LINE	25,643.28	-		12/22/23	ACCOUNTS PAYABLE 12/22/2023			
1/9/24	MCOENV	-	235.97		12/31/23	*TF-240049*		25,643.28	
1/11/24	MCOENV	-	126.69		1/10/24	A-24196: 2Q Interest			
1/18/24	M								

EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES	EFF DATE	REFERENCE	DEBITS	CREDITS	NOTES
	BEG. BALANCE	2,107,71.51		01/31/24		BEG. BALANCE	2,130,888.56		01/31/24
7/6/23	MCOEUN	-	126.69		7/7/23	AP-070723		126.69	
7/11/23	MCOEUN	-	20,771.00		7/12/23	AP-071223		20,771.00	
7/13/23	MCOEUN	-	2,614.70		7/14/23	AP-071423		2,614.70	
7/20/23	MCOEUN	-	382.39		7/21/23	AP-072123		382.39	
7/25/23	MCOEUN	-	280.00		7/25/23	*DC-240002*			
7/26/23	601C SYSTEM GENERATED DUE TO UNE	38,393.85			7/26/23	EDUCARE CHILD CARE	38,393.85		
8/3/23	MCOEUN	-	89.52		7/26/23	ACCOUNTS PAYABLE 07/26/2023		280.00	
8/3/23	MCOEUN	-	95.63		7/28/23	ACCOUNTS PAYABLE 07/28/2023		89.52	
8/8/23	MCOEUN	-	5,047.63		8/3/23	*DC-240008*			
8/17/23	MCOEUN	-	210.88		8/4/23	AP-080423		95.63	
8/22/23	MCOEUN	-	280.00		8/9/23	AP-080923		5,047.63	
8/24/23	601C SYSTEM GENERATED DUE TO UNE	69,147.48			8/18/23	ACCOUNTS PAYABLE 08/18/2023		210.88	
8/29/23	MCOEUN	-	15.11		8/23/23	ACCOUNTS PAYABLE 08/23/2023		280.00	
9/5/23	MCOEUN	-	15,250.56		8/30/23	AP-083023		15.11	
9/7/23	MCOEUN	-	23,750.00		9/6/23	AP-090623		15,250.56	
9/12/23	MCOEUN	-	4,662.19		9/8/23	AP-090823		23,750.00	
9/14/23	MCOEUN	-	2,953.35		9/13/23	ACCOUNTS PAYABLE 09/08/2023		4,662.19	
9/15/23	601C SYSTEM GENERATED DUE TO UNE	46,852.74			9/14/23	ACCOUNTS PAYABLE 09/13/2023			
9/26/23	MCOEUN	-	210.88		*DC-240012*	EDUCARE OMEGA #1	46,852.74		
9/28/23	MCOEUN	-	142.33		9/15/23	ACCOUNTS PAYABLE 09/15/2023		2,953.35	
9/28/23	305sm SYSTEM GENERATED DUE TO UNE	18,742.01			9/27/23	ACCOUNTS PAYABLE 09/27/2023		210.88	
10/3/23	601C SYSTEM GENERATED DUE TO UNE	48,992.37			9/29/23	AP-092923		142.33	
10/5/23	MCOEUN	-	253.17		9/30/23	*TF-240026*			
10/10/23	MCOEUN	-	3,121.36		10/2/23	A-24105: 1Q Interest		18,742.01	
10/11/23	VOID	234.77			10/3/23	GOLDENPOPPY		48,992.37	
10/19/23	601C SYSTEM GENERATED DUE TO UNE	46,608.03			10/6/23	ACCOUNTS PAYABLE 10/06/2023			
10/24/23	MCOEUN	-	210.88		10/11/23	ACCOUNTS PAYABLE 10/11/2023		253.17	
10/31/23	MCOEUN	-	323.76		10/12/23	A-24169: Stale Dated Chs		3,121.36	
11/7/23	MCOEUN	-	3,057.80		10/17/23	*DC-240018*			
11/14/23	MCOEUN	-	10,358.62		10/25/23	ACCOUNTS PAYABLE 10/25/2023		210.88	
11/16/23	601C SYSTEM GENERATED DUE TO UNE	79,871.08			11/4/23	ACCOUNTS PAYABLE 11/04/2023		3,057.80	
11/21/23	MCOEUN	-	1,778.88		11/8/23	AP-110823			
11/28/23	601C SYSTEM GENERATED DUE TO UNE	26,203.34			11/15/23	*DC-240025*		79,871.08	
12/5/23	MCOEUN	-	1,383.62		11/22/23	ACCOUNTS PAYABLE 11/22/2023		10,358.62	
12/9/23	601C SYSTEM GENERATED DUE TO UNE	71,442.80			11/28/23	EDUCARE CHILD CARE		1,778.88	
12/19/23	MCOEUN	-	4,050.43		12/6/23	ACCOUNTS PAYABLE 11/29/2023		26,203.34	
12/20/23	601C SYSTEM GENERATED DUE TO UNE	5,427.74			12/9/23	ACCOUNTS PAYABLE 12/09/2023		1,383.62	
12/21/23	MCOEUN	-	25,643.28		12/12/23	ACCOUNTS PAYABLE 12/12/2023		4,050.43	
12/31/23	305sm SYSTEM GENERATED DUE TO UNE	25,643.28			12/20/23	ACCOUNTS PAYABLE 12/20/2023		5,427.74	
1/1/24	MCOEUN	-	235.97		12/22/23	ACCOUNTS PAYABLE 12/22/2023		25,643.28	
1/11/24	MCOEUN	-	126.69		12/31/23	A-24196: 2Q Interest		235.97	
1/18/24	MCOEUN	-	9,362.05		1/10/24	AP-011024		126.69	
1/28/24	601C SYSTEM GENERATED DUE TO UNE	49,108.43			1/12/24	AP-011224		9,362.05	
1/30/24	MCOEUN	-	386.60		1/19/24	AP-011924			
					1/26/24	*DC-240041*		49,108.43	
					1/31/24	AP-013124		386.60	
						ACCO UNITS PAYABLE 01/31/2024			
						ACCO UNITS PAYABLE 01/31/2024			

	MUNIS	OCC
Outstanding Items:		
	2,622,951.69	2,652,068.74
	117,239.84	117,239.84
	2,505,711.85	2,534,828.90
		29,117.05

Final Reconciliation	2,622,951.69	117,239.84	2,652,068.74	146,356.89	2,505,711.85	-
	2,505,711.85					

The Marin Common Message

2023-24 Second Interim

MARIN COUNTY OFFICE OF EDUCATION

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Key Guidance Based on the Governor's Budget Proposal

On January 10, 2024, Governor Gavin Newsom released the proposed state budget for 2024-25. The Governor's Budget revealed that state tax collections for 2022-23, which were delayed to October and November 2023, were approximately \$43 billion lower than anticipated. As a result, the state has an estimated \$37.9 billion budget deficit. The budget addresses this deficit by reserve draw-downs, spending reductions, new revenue proposals, internal borrowing, funding delays, fund shifts, and deferrals. The governor does not propose significant reductions to education programs, but the proposed cost-of-living adjustment (COLA) is significantly less than in recent years.

The major transitional kindergarten through grade 12 funding provisions in the 2024-25 Governor's Budget are as follows:

- The funded COLA to the [Local Control Funding Formula](#) (LCFF), special education and several other categorical programs outside the LCFF is 0.76%.
- Transitional kindergarten eligibility is expanded to all four-year-olds who turn five from September 2 through June 2.
- The budget includes several proposals to address chronic absenteeism and lost instructional time, including the following (see [Attendance Recovery and Instructional Continuity](#) and [Learning Recovery Emergency Block Grant](#) below for further details):
 - Allowing attendance recovery time to be added to the attendance data submitted to the CDE, both for funding purposes and chronic absenteeism.
 - Requiring schools to give students access to remote instruction or support to enroll in a neighboring LEA for emergencies lasting five days or more.
 - Requiring schools to focus the use of unexpended Learning Recovery Emergency Block Grant (LREBG) funds on actions to address the needs of students most affected by learning loss.
- The budget includes \$2.1 billion to (1) maintain funding for the 118,000 subsidized child care slots added since the 2021 Budget Act slot expansion plan was initiated and (2) fund 28,000 additional slots expected to be filled in 2024-25.
- No COLA is provided for the California State Preschool Program. Instead, the budget maintains funding to implement the current memorandum of understanding between the state and Child Care Providers United – California on rates paid to preschool and child care providers. These rates will be renegotiated for 2024-25.
- The budget projects that [Proposition 28](#) (The Arts and Music in Schools Funding Guarantee and Accountability Act) funding will decrease slightly, from \$938 million in 2023-24 to \$931 million in 2024-25, based on the reduction in the overall size of the Proposition 98 guarantee.
- The budget maintains \$500 million in one-time funds for 2024-25 for green school bus fleets.
- The budget includes \$25 million ongoing, through the Mandate Block Grant, to help train educators to administer literacy screenings.
- The budget proposes up to \$35 million in revenues from new taxes on retail sales of ammunition and firearms to be available in 2025-26 for professional development to

equip school staff with the tools needed to recognize and offer appropriate mental health supports for students.

- The budget includes \$5 million in one-time funds to extend the Broadband Infrastructure Grant through 2029. In addition to providing fiber broadband connectivity to the most poorly connected schools, this funding would also be available for joint projects to connect schools, local libraries and telehealth providers to high-speed fiber broadband.
- The cap on special education local plan area administrative costs included in the 2024 Budget Act was one-time and is not proposed to be extended into 2024-25.
- The budget proposes a decrease of \$500 million in planned support for the School Facility Program, reducing the planned allocation in 2024-25 from \$875 million to \$375 million.
- The budget proposes to delay to 2025-26 the \$550 million that was planned for the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program in 2024-25.
- The balance of the [Public School System Stabilization Account](#) is projected to be \$5.7 billion at the end of 2023-24, which will continue to trigger the cap on district reserves in 2024-25.

Although the Governor's Budget fully funds the estimated COLA and avoids cuts to ongoing education programs, LEAs should be aware of the estimated \$37.9 billion state budget deficit for the 2024-25 fiscal year. In addition, the Proposition 98 minimum guarantee is lower than previously estimated by a combined \$11 billion over 2022-23, 2023-24 and 2024-25, which the budget addresses through \$8 billion in accounting shifts from 2022-23 to future fiscal years and \$5.7 billion in Public School System Stabilization Account withdrawals for 2023-24 and 2024-25. Furthermore, the Legislative Analyst's Office's revenue projections are approximately \$24 billion lower than the Governor's Budget. As a result, there is a risk of further state budget shortfalls that could result in cuts to education spending and/or withdrawals from the Public School System Stabilization Account.

Moreover, many LEAs continue to experience chronic student absences, long-term declining enrollment, and various cost pressures such as increased pension rates and energy costs. In addition, all remaining COVID-19 fiscal relief funding (e.g. Elementary and Secondary School Emergency Relief Fund and Expanded Learning Opportunities Grant) will expire on September 30, 2024. As a reminder, the Arts, Music and Instructional Materials Discretionary Block Grant and the Educator Effectiveness Block Grant expire on June 30, 2026, and the LREBG expires on June 30, 2028.

Local Control Funding Formula

The Governor's Budget includes a 0.76% COLA to the LCFF that, when combined with population growth adjustments, will result in a decrease of roughly \$1.4 billion in discretionary funds for LEAs. At the time of the budget proposal, two data points needed to calculate the final statutory COLA for 2024-25 were still outstanding.

To fully fund the LCFF and maintain the level of current-year apportionments, the budget proposes withdrawing approximately \$2.8 billion from the Public School System Stabilization Account for 2023-24 and another \$2.2 billion for 2024-25. The budget also uses Proposition 98 reappropriation and reversion funding totaling \$36.6 million for ongoing LCFF costs in 2024-25.

Declining enrollment protection for school districts will continue, allowing districts to use the greater of current year, prior year, or average of the three most recent prior years' average daily attendance (ADA). Charter schools will continue to be funded based on current year ADA. All LEAs should continue to develop multiple scenarios using all available options to ensure they are prepared for both best- and worst-case budgets and are better able to adapt to economic uncertainty.

Local Control and Accountability Plan

The 2023-24 State Budget called for multiple changes to the Local Control and Accountability Plan (LCAP) template and instructions. In November 2023, the SBE adopted the revised template. The current budget overview for parents, template, instructions, expenditure tables, and 2023-24 Annual Update template can be found here:

<https://www.cde.ca.gov/re/lc/#stateboardtemplates>.

The new LCAP requirements include the following:

- Board presentation of a midyear LCAP update annually no later than February 28.
- Completion of a standalone 2023-24 Annual Update as part of the transition to the new three-year LCAP cycle and template.
- Inclusion of an action or actions to address every instance of a red performance indicator on the California School Dashboard at the LEA and school level and for a student group at the LEA and school level.
- A requirement to change actions that have not proven effective over the prior three years.
- A requirement to tie any LEA-wide actions that contribute to increased and improved services to one or more specific metrics.
- Identifying long-term English learners as a distinct student group.
- Inclusion of one or more focus goals that address the needs of each school eligible for equity multiplier funding.
- For LEAs eligible for differentiated assistance (DA):
 - Inclusion in the LCAP summary of a description of the work underway related to DA.
 - Inclusion of one or more actions to implement the DA-related work.

Attendance Recovery and Instructional Continuity

The Governor's Budget proposes statutory changes to allow school districts and classroom-based charter schools to provide attendance recovery opportunities to classroom-based students to make up for lost instructional time. The intent behind the instructional continuity (IC) and attendance recovery proposals is to offset student absences and to mitigate student learning loss, chronic absenteeism and related fiscal impacts to districts and classroom-based charter schools. In addition, these same LEA types may provide an IC program to claim ADA for students whose regular classroom-based program is temporarily interrupted. Highlights of the proposals are as follows:

Attendance Recovery

- ADA recovery is capped at 15 days and may be claimed in 15-minute increments of instruction when a student is under the immediate supervision and control of a certificated employee and engaged in educational activities that are substantially equivalent in quality and content to what the student would receive in their regular classroom.
- ADA is credited to a student in full-day increments once the student has exceeded the minimum daily instructional minute requirement for their grade span.
- Attendance recovery may be offered before or after school, on weekends, or during intersessional periods, and it must be credited to the school year in which the attendance recovery program is operated.
- Expanded Learning Opportunity Program funds may be used if a certificated staff member is providing instruction and it is substantially equivalent in quality and content to the instruction that the pupil would otherwise receive as part of their regular classroom-based instructional program.
- Participation is not mandatory and shall be at the election of the student, parent or guardian.

Instructional Continuity

- An instructional continuity program is capped at 15 days per school year unless it is medically necessary or a student is unable to attend due to an emergency situation or experiences significant personal difficulties that directly affect their ability to attend school (e.g., homelessness or family illness).
- Instructional content must be comparable to what a student would receive in their regular classroom-based instructional program.
- A signed parental agreement is required and can be initiated any time during the year.
- The instructional continuity proposal removes the distinction between short-term and long-term independent study by striking the references to independent study being offered for more than 14 days or less than 15 days, and it allows districts and classroom-based charter schools to deliver curriculum remotely.
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Learning Recovery Emergency Block Grant

The Governor's Budget proposes new restrictions on unencumbered LREBG funds starting in 2024-25. Expenditures paid for with LREBG funds will need to be evidence-based as defined in federal law, and planned expenditures must be based on a formal needs assessment that identifies the students most in need of learning recovery and targets services toward those students.

The proposal further states that LREBG funds "not encumbered as of July 1, 2024, shall be included in the Local Control and Accountability Plan for the period of July 1, 2025, through June 30, 2028." The SBE will be required to update the LCAP instructions accordingly by January 31, 2025.

School districts that receive technical assistance and COEs that provide technical assistance are encouraged to use technical assistance to help the school district conduct the needs assessment and select actions funded by the LREBG.

Proposition 28 – The Arts and Music in Schools Funding Guarantee and Accountability Act

Voters passed Proposition 28 in November 2022. The amount of statewide funding is 1% of the kindergarten through grade 12 portion of the Proposition 98 guarantee from the prior year. This funding is distributed to LEAs based on prior-year student enrollment and prior-year enrollment of students eligible for free or reduced-price meals. Although funding is distributed to LEAs, the funds must be allocated to the eligible schools in the amounts calculated by the CDE. Preliminary allocations by school for 2023-24 can be found here:

<https://www.cde.ca.gov/fg/aa/pa/prop28ams.asp>.

LEAs with enrollment of more than 500 pupils must spend at least 80% of the funds to employ certificated or classified employees to provide arts education instruction. The remaining funds may be used for supplies, curricula, professional learning, materials, and arts education partnership programs. No more than 1% of funds received may be used for an LEA's administrative expenses, including indirect costs, to implement this program. These funds must be used to supplement and not supplant current funding for these programs.

There are several reporting requirements as follows:

- School Site Expenditure Plan – Not required to be board-approved but must be posted on the LEA's website or submitted to the CDE. No template has been provided for this plan.
- Annual Report – Must be board-approved, posted on the LEA's website and provided to the CDE for posting on its website. The CDE is developing a standard reporting tool. The required information for this report includes:
 - The number of full-time equivalent teachers, classified personnel and aides funded by the program.

- The number of pupils served.
- The number of school sites providing programs.
- Annual Certification
 - LEAs must annually certify that all funds will be used to provide arts education programs, among other assurances.
- Three-Year Expenditure Report
 - By October 1, after each three-year expenditure period concludes, LEAs are required to report to the CDE the amount of unexpended funds. The CDE is developing a standard reporting tool.

The CDE has assigned resource code 6770 to the program. These funds are subject to the annual state compliance audit.

Planning Factors for 2023-24 and MYPs

Key planning factors for LEAs to include in their 2023-24 second interim reporting and multiyear projections are listed below and are based on the latest information available at the time of writing.

Planning Factor	2023-24	2024-25	2025-26
Cost of Living Adjustment (COLA)			
LCFF COLA	8.22%	0.76%	2.73%
Special Education COLA	8.22%	0.76%	2.73%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	26.68%	27.80%	28.50%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	\$177	\$177	\$177
Proposition 20 per ADA	\$72	\$72	\$72
Minimum Wage	\$16.00 ¹	\$16.50 ²	\$16.90 ³
Universal Transitional Kindergarten/ADA LCFF add-on for the 12-to-1 student-to-	\$3,044.00	\$3,067.00	\$3,151.00

adult ratio ⁴			
Mandated Block Grant			
Districts			
K-8 per ADA	\$37.63 ⁵	\$38.10 ⁶	\$39.14 ^{6,7}
9-12 per ADA	\$72.49 ⁵	\$73.39	\$75.39 ⁷
Charters			
K-8 per ADA	\$19.76 ⁵	\$20.00 ⁶	\$20.55 ^{6,7}
9-12 per ADA	\$54.91 ⁵	\$55.59	\$57.11 ⁷

1. Effective January 1, 2024.
2. Effective January 1, 2025.
3. Effective January 1, 2026.
4. This ratio will decrease to 10-to-1 in 2025-26.
5. These rates reflect a reduction of 0.47% because the appropriation for the program is insufficient to fully fund it.
6. The 2024-25 and 2025-26 rates do not include the \$25 million proposed in the Governor's Budget for the cost of training to support mandated literacy screenings.
7. These rates are calculated based on preliminary COLA projections.

Reserves / Reserve Cap

The Governor's Budget has a revised balance for the Public School System Stabilization Account compared to that in the 2023 Budget Act. Originally estimated at \$10.8 billion, the balance has been reduced to \$3.9 billion at the end of 2024-25. Current law places a 10 percent cap on school district reserves in fiscal years immediately after those in which the balance in the Public School System Stabilization Account is equal to or greater than 3% percent of the total K-12 share of the Proposition 98 guarantee. A total revised account balance of \$5.7 billion at the end of 2023-24 continues to trigger the school district reserve cap in 2024-25 for those districts subject to the cap. Additional information on the district reserve cap requirements can be found here: <https://www.cde.ca.gov/fg/ac/co/distreservecapreqltr.asp>.

Summary

This edition of the Common Message gives LEAs data and guidance for fiscal planning and for developing their 2023-24 second interim report and multiyear projection. The information provided for fiscal year 2023-24 and beyond includes the latest known proposals and projections to assist with multiyear planning. LEAs face near- and long-term challenges, including risks to the state revenue forecast, reduced ADA due to higher student absence rates, inflationary pressures including pension rate increases, expiring one-time funds, and declining enrollment. Because each LEA has unique funding and program needs, it remains essential that LEAs continually assess their individual situations, work closely with their COE, and plan accordingly to maintain fiscal solvency and educational program integrity.