

Fresno Unified School District
Board Agenda Item

Board Meeting Date: December 06, 2023,

AGENDA ITEM B-44

AGENDA SECTION: B

(A – Consent, B – Discussion, C – Receive, Recognize/Present)

ACTION REQUESTED: Approve

(Adopt, Approve, Discuss, Receive, etc.)

TITLE AND SUBJECT: Discuss and Approve the 2023/24 First Interim Financial Report

ITEM DESCRIPTION: Included in the Board binders is the 2023/24 First Interim Financial Report for Fresno Unified School District. California school districts are required to approve interim financial reports twice each fiscal year. The Fresno Unified School District 2023/24 First Interim Financial Report is presented for approval and reflects a positive certification of the district's financial condition. The report is based on October 31, 2023, year-to-date revenue and expenditures as required by state law.

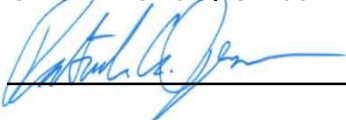
FINANCIAL SUMMARY: A positive certification reflects that the district's projected reserve for 2023/24 at \$125.33 million exceeds the minimum required reserve for economic uncertainties (2%). Additionally, projections indicate a positive cash balance for the current year and two subsequent years. The support material reflects a multi-year projected budget for the Unrestricted General Fund and utilizes the State assumptions developed by the California County Superintendents Educational Services Association.

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DIVISION: Business and Financial Services
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CABINET APPROVAL: Patrick Jensen,
Chief Financial Officer

SUPERINTENDENT APPROVAL:





	<u>Projected</u> <u>2023/24</u>	<u>Projected</u> <u>2024/25</u>	<u>Projected</u> <u>2025/26</u>
Ongoing Funds:			
Revenues	\$1,051.03	\$1,070.02	\$1,089.98
Expenses, Sources/Uses	\$1,058.82	\$1,093.92	\$1,133.26
Ongoing Net Change in Fund Balance	(\$7.79)	(\$23.90)	(\$43.28)
One-Time Funds:			
One-Time Revenues	\$0.00	\$0.00	\$0.00
One-Time Expenses	\$32.81	\$54.00	\$43.80
One-Time State and Federal Recovery Funds	\$261.10	\$0.00	\$0.00
One-Time State and Federal Recovery Expenses	\$261.10	\$0.00	\$0.00
One-Time Net Change in Fund Balance	(\$32.81)	(\$54.00)	(\$43.80)
Total Unrestricted General Fund:			
Beginning Balance	\$328.39	\$287.79	\$209.89
Ending Balance	\$287.79	\$209.89	\$122.81
 Cash, Inventory, Prepaid Assets	 \$5.26	 \$5.26	 \$5.26
Committed for Future Textbook Adoption	\$31.50	\$15.00	\$6.20
Committed Pandemic Learning and Recovery	\$122.40	\$62.42	\$27.42
Reserve for One-Time Expenses and Carryover	\$3.30	\$0.80	\$0.80
Net Unrestricted General Fund Balance:	\$125.33	\$126.41	\$83.13
 Change in Reserve	 (\$7.63)	 \$1.08	 (\$43.28)
Reserve level	6.98%	7.74%	5.09%

State Financial Reporting Requirements

The state requires school districts to submit interim financial reports twice a year. The First Interim is due by December 15 and the Second Interim by March 15. With these reports, school districts must certify their financial status for the current and two subsequent fiscal years. The certification status is classified as follows:

- Positive – will meet its reserve requirement and have a positive cash balance
- Qualified – may not meet its reserve requirement and/or may not have a positive cash balance
- Negative – will not meet its reserve requirement and will not have a positive cash balance

Fresno Unified School District has maintained a positive certification since 2006. However, a school district with a qualified or negative certification loses some of its financial autonomy. The district's collective bargaining agreements are subject to County Office scrutiny prior to board approval and the district is prohibited from incurring specific non-voter-approved financial obligations. In addition, qualified or negatively certified school districts must complete a Third Interim Report by June 1st.

Fresno County Superintendent of Schools (FCSS) First Interim Memo to School Districts

The FCSS provided guidance in October that outlined the assumptions school districts should follow while preparing their First Interim reports which includes:

- ✓ The major K-12 funding provisions included in the 2023/24 state budget:
 - Future year funded cost-of-living adjustment (COLA) remained the same as was presented in the 2023/24 Adopted Budget at 8.22%; 2024/25 at 3.94%; and 2025/26 at 3.29%
 - “Local Educational Agencies (LEA) should be aware that the state faces potential revenue shortfalls and budget deficits that could result in further cuts to education spending”
 - The Legislative Analyst’s Office is showing the 2024-25 Cost-of-Living Adjustment (COLA) as a downward trend toward 2% based on five out of the eight data points used to calculate the statutory COLA”
 - “LEA’s face near and long-term challenges, including risks to the state revenue forecast, reduced ADA because of COVID-19 related student absences, cost pressures, expiring one-time COVID-19 relief funds, and declining enrollment”
 - “It is crucial that LEAs continuously assess their individual situations, and develop comprehensive plans that maintain their fiscal solvency and preserve the integrity of their educational programs”
 - “Language was added to clarify that the new early enrollment Transitional Kindergarten are specific to individual classrooms, rather than averaged across each school site like the other TK requirements”
 - “Proposition 28 mandates the annual allocation of 1% of Proposition 98 funding for arts and music instruction. However, given that LEA and school site allocations are not yet known, LEAs should continue to exercise caution in planning for the use of these funds”
 - “A new program called the Equity Multiplier to allocate to LEA’s for schools meeting specific criteria: School’s eligibility for Equity Multiplier funds may change from year to year based on fluctuations in their nonstability rate and/or their socioeconomically disadvantaged pupil rate which will be published in early 2024”
 - “The State Budget mandates several revisions to the Local Control and Accountability Plan (LCAP) template and its instructions. State Board of Education is expected to formally adopt the revised template at their November 2023 meeting”
- ✓ The CalSTRS employer contribution rates remained the same in 2023/24, 2024/25 and 2025/26 at 19.10%
- ✓ The CalPERS employer contribution rates remained the same in 2023/24 at 26.68%, 27.70% in 2024/25 and 28.30% in 2025/26

Rationale for Positive Certification Status

Staff recommends a positive certification status.

For purposes of this memo and analysis, the assumptions utilized include the provisions outlined in the FCSS memo. Also included are local assumptions related to recovery from COVID-19, changes in benefit rates, indirect rates, and contingency language. After consideration of these factors, the Multi-Year Report indicates that the district will maintain its required reserve and will maintain a positive cash balance.

Current and Future Year Factors

1. Local Control Funding Formula (LCFF) for 2023/24

The LCFF recognizes prior year calendar maximization of ADA and adjustment to actual kindergarten add-on, a net increase of \$2.0 million.

2. Salary and Benefits

Included in the First Interim are increased savings in the Unrestricted General Fund of \$6.2 million in salaries and benefits based on year-to-date expenditures compared to historic averages.

- Teacher salaries of \$1.6 million, in which 50% will be reserved to support District and Association Labor Management Partnership
- In addition, the first interim recognizes a shift of teacher salaries from the unrestricted general fund to special education restricted fund to recognize fall teacher leveling to adjust class size. A transfer of \$1.4 million in teacher salaries and \$1.1 million in classified support and benefits from unrestricted general fund to special education

3. Salary Negotiations

Included in the First Interim is the most recent settlement with the Fresno Teachers Association which included an increase of salary increases from 2023/24 Adopted Budget of 4.0% to 8.5% and offset by a reduction in health contributions from \$24,370 per active participant to \$22,000 per active participant, a net increase of \$12.2 million.

4. Supplies, Services and Capital Outlay

Included in the First Interim are savings in the area of supplies, services and capital outlay of approximately \$6.1 million primarily in the following areas:

- | | |
|--|----------------|
| ○ Special Education Transportation | \$ 1.7 million |
| ○ Laptop connectivity increased grant (one-time) | \$ 1.5 million |
| ○ Maintenance contracts | \$ 1.1 million |
| ○ Saturday Academy | \$ 0.5 million |
| ○ School sites and departments | \$ 1.3 million |

5. Contributions

Medi-Cal received prior year revenue of \$3.0 million in which \$1.6 million will offset the current year contribution.

6. Board of Education Designated Funds

At the June 21, 2023 and October 18, 2023 Board of Education meetings, one-time expenditures and carryover of one-time funds were approved. These items total approximately \$37.3 million.

Assigned Fund Balance

The First Interim projects \$32.8 million will be expended in 2023/24 in the following main areas:

- Supplemental and Concentration carryover \$ 7.9 million
- Maintenance and Operations \$ 6.1 million
- Education/Fulton upgrades \$ 5.0 million
- Work Stoppage \$ 2.4 million
- Nutrition Services equipment \$ 2.0 million
- Transportation equipment \$ 1.9 million
- Security \$ 1.3 million
- Restroom renovation \$ 1.2 million
- Financial upgrade \$ 1.1 million
- School Site and Department allocations \$ 3.3 million

In addition, the remaining \$5.1 million will be recognized as one-time savings for reduction in actual supplemental and concentration carryover of \$4.5 million and \$600,000 in work stoppage allocations for health and security support.

<u>Committed Fund Balance</u>	<u>2024/25</u>	<u>2025/26</u>
• Future Textbook Adoptions	\$15.0 million	\$ 6.2 million
• Pandemic Learning and Recovery	\$62.4million	\$27.4 million

<u>Assigned Fund Balance</u>	<u>2024/25</u>
• Lawson software upgrade	\$ 2.5 million
• District and Association Labor Management Partnership	\$ 0.8 million

7. Fair Value Adjustments

GASB Statement No. 31 requires government agencies to record the fair value of investments held by governmental external investment pools to record any unrealized gains/losses to revenue. The Fresno County investment pool reported unrealized losses of (4.54%) as of June 30, 2023. As a result, the district recognized a decrease in the fair value adjustments to cash in county treasury which resulted in an unrealized loss of \$28.5 million in the General Fund. As of September 30, 2023, the Fresno County investment pool reported unrealized losses to revenue of (5.14%). Staff will continue to monitor the investment reports. At this time, the First Interim does not recognize any adjustments.

8. Local Control Funding Formula (LCFF) for 2024/25 and 2025/26

The multi-year projections include LCFF funding at the levels mentioned earlier in the report, resulting in an increase for 2024/25 and 2025/26 of \$18.9 million and \$20.0 million, respectively. In addition, the 2024/25 is the last year to receive the 3-year prior year ADA due to the pandemic. The overall Average Daily Attendance (ADA) has decreased from 2019/20 of 66,900 ADA to 2023/24 projected ADA of 62,900.

9. CalSTRS and CalPERS for 2024/25 and 2025/26

The multi-year projections include funding employer costs for CalSTRS and CalPERS at the levels mentioned earlier in the report, an increase for the General Fund of \$1.4 million in 2024/25, and \$900,000 in 2025/26.

10. Health Contribution for 2024/25 and 2025/26

In accordance with the current employee bargaining agreements, the district's contribution to the Health Fund for 2023/24 adopted budget increased by \$1,355 over 2022/23 to \$24,370. Subsequently, due to labor negotiations, the rate will remain at \$22,000 through 2025/26.

11. Workers' Compensation for 2024/25 and 2025/26

The multi-year projection reduces the Workers' Compensation rate from 1.15% to 0.70% and the reserve level of 85% through 2025/26. The reduced rate decreases cost by approximately \$3.4 million.

12. Indirect Rate for 2024/25 and 2025/26

The 2022/23 Unaudited Actual Financial Report projected the 2024/25 indirect rate at 3.34%. The multi-year projection assumes this rate through 2025/26.

13. Contributions for 2024/25 and 2025/26

Contributions for Special Education and Routine Restricted Maintenance are projected to increase in the multi-year by \$5.4 million for 2024/25, and \$5.3 million for 2025/26.

14. Other Post-Employment Benefits (OPEB)

The multi-year projection includes a \$1.5 million contribution from the Unrestricted General Fund for all years. Additionally, \$2.0 million is contributed from the Health Fund for a total of \$3.5 million annually. The OPEB reserve is estimated at \$75.1 million as of June 30, 2024.

Conclusion

A summary of all budgets is reflected in the attached state report. Staff recommends the Board approve the 2023/24 First Interim Financial Report with a positive certification as presented.

Attachments:

**Fresno Unified School District
2023/24 First Interim**

Fund Name	Actual Beginning Balance	Projected Revenues	Projected Expenditures	Projected Other Financing Sources	Projected Ending Fund Balance
General Fund Unrestricted	\$ 328,389,749	\$ 1,051,004,442	\$ 947,171,140	\$ (144,433,661)	\$ 287,789,390
General Fund Restricted	\$ 233,156,056	\$ 648,523,756	\$ 843,766,743	\$ 142,963,661	\$ 180,876,730
Total General Fund	\$ 561,545,805	\$ 1,699,528,198	\$ 1,790,937,883	\$ (1,470,000)	\$ 468,666,120

Associated Student Body	\$ 2,707,575	\$ 3,329,372	\$ 3,067,594	\$ -	\$ 2,969,353
Adult Education Fund	\$ 1,403,889	\$ 7,968,156	\$ 8,276,963	\$ -	\$ 1,095,082
Child Development Fund	\$ 713,448	\$ 37,374,206	\$ 38,087,654	\$ -	\$ (0)
Cafeteria Fund	\$ 20,535,162	\$ 66,792,490	\$ 66,152,871	\$ -	\$ 21,174,781
Deferred Maintenance Fund	\$ -	\$ 2,904	\$ 6,302,235	\$ 6,299,331	\$ -

Adult Education Building Fund	\$ 1,909,100	\$ 30,000	\$ 250,000	\$ -	\$ 1,689,100
Measure X Series C Building Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Measure X Series D Building Fund	\$ 18,763,212	\$ 412,603	\$ 23,000	\$ (16,640,811)	\$ 2,512,004
Measure M Series A Building Fund	\$ 3,514,755	\$ 118,000	\$ -	\$ (3,632,754)	\$ 1
Measure M Series B Building Fund	\$ 121,642,213	\$ 2,045,483	\$ -	\$ (49,280,472)	\$ 74,407,224
Total Building Funds	\$ 145,829,279	\$ 2,606,086	\$ 273,000	\$ (69,554,037)	\$ 78,608,328

Capital Facilities Fund	\$ 3,422,208	\$ 1,944,708	\$ 176,941	\$ (30,000)	\$ 5,159,975
County School Facility Fund	\$ 50,117,062	\$ 491,811	\$ 69,496,870	\$ 63,254,706	\$ 44,366,709
Special Reserve for Capital Outlay	\$ 2,751,661	\$ 40,000	\$ 871,431	\$ -	\$ 1,920,230
Total Bond Int and Redemption	\$ 120,327,313	\$ 58,724,704	\$ 61,481,209	\$ -	\$ 117,570,808

Health Fund	\$ 99,508,174	\$ 241,857,877	\$ 195,383,580	\$ (2,000,000)	\$ 143,982,471
Liability Fund	\$ 1,404,952	\$ 8,992,846	\$ 8,008,987	\$ -	\$ 2,388,811
Workers' Compensation Fund	\$ 1,944,940	\$ 10,609,305	\$ 11,507,073	\$ -	\$ 1,047,172
Defined Benefits Fund	\$ 11,001,939	\$ 1,671,220	\$ 1,300,000	\$ -	\$ 11,373,159
Total Internal Service Funds	\$ 113,860,005	\$ 263,131,248	\$ 216,199,640	\$ (2,000,000)	\$ 158,791,613

Post Retirement Fund	\$ 69,772,872	\$ 2,000,000	\$ 150,000	\$ 3,500,000	\$ 75,122,872
TOTALS	\$ 1,092,986,277	\$ 2,143,933,883	\$ 2,261,474,291	\$ -	\$ 975,445,869

Charter Schools	Actual Beginning Balance	Projected Revenues	Projected Expenditures	Projected Ending Fund Balance	Projected ADA
Aspen Meadow Charter	\$ 390,833	\$ 6,114,126	\$ 5,817,091	\$ 687,868	277
Aspen Ridge Public School	\$ 213,524	\$ 4,147,800	\$ 3,662,977	\$ 698,347	200
Aspen Valley Prep	\$ 2,788,916	\$ 6,291,810	\$ 6,289,301	\$ 2,791,425	326
Carter G Woodson Charter	\$ 2,205,723	\$ 6,501,121	\$ 6,342,175	\$ 2,364,669	315
Endeavor Charter School	\$ 1,769,546	\$ 4,437,608	\$ 3,813,577	\$ 2,393,577	321
Golden Charter Academy	\$ 927,989	\$ 6,652,246	\$ 5,790,592	\$ 1,789,643	290
Morris E Dailey Charter	\$ 6,453,715	\$ 4,064,599	\$ 6,206,006	\$ 4,312,308	296
School of Unlimited Learning	\$ 1,672,521	\$ 3,396,909	\$ 3,396,909	\$ 1,672,521	185
Sierra Charter	\$ 4,112,989	\$ 6,033,198	\$ 5,897,817	\$ 4,248,370	340
University High	\$ 4,350,289	\$ 6,844,251	\$ 5,929,970	\$ 5,264,570	463

G = General Ledger Data; S = Supplemental Data

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,010,168,593.00	1,010,168,593.00	75,625,851.85	1,012,225,789.00	2,057,196.00	0.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	19,968,032.00	24,699,003.00	985,072.00	25,053,836.00	354,833.00	1.4%
4) Other Local Revenue		8600-8799	14,722,410.00	14,722,410.00	(4,452,615.60)	13,724,817.00	(997,593.00)	-6.8%
5) TOTAL, REVENUES			1,044,859,035.00	1,049,590,006.00	72,158,308.25	1,051,004,442.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	398,151,459.00	399,050,128.00	122,373,076.37	410,283,250.00	(11,233,122.00)	-2.8%
2) Classified Salaries		2000-2999	124,039,668.00	124,975,164.00	35,498,823.27	127,457,860.00	(2,482,696.00)	-2.0%
3) Employee Benefits		3000-3999	263,121,102.00	263,695,989.00	62,146,028.60	253,279,074.00	10,416,915.00	4.0%
4) Books and Supplies		4000-4999	45,660,116.00	48,476,685.29	11,603,857.95	46,801,631.00	1,675,054.29	3.5%
5) Services and Other Operating Expenditures		5000-5999	111,201,431.00	113,054,479.71	25,374,933.13	105,049,306.00	8,005,173.71	7.1%
6) Capital Outlay		6000-6999	26,406,181.00	25,826,588.00	5,033,765.08	20,974,040.00	4,852,548.00	18.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,634,795.00	1,634,795.00	475,970.20	1,634,140.00	655.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(17,237,361.00)	(18,202,726.00)	(9,081.27)	(18,308,161.00)	105,435.00	-0.6%
9) TOTAL, EXPENDITURES			952,977,391.00	958,511,103.00	262,497,373.33	947,171,140.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			91,881,644.00	91,078,903.00	(190,339,065.08)	103,833,302.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
b) Transfers Out		7600-7629	1,500,000.00	1,500,000.00	375,000.00	1,500,000.00	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	(129,564,143.00)	(136,996,805.00)	0.00	(142,963,661.00)	(5,966,856.00)	4.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(131,034,143.00)	(138,466,805.00)	(375,000.00)	(144,433,661.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(39,152,499.00)	(47,387,902.00)	(190,714,065.08)	(40,600,359.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	335,466,971.14	328,389,749.07		328,389,749.07	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)			335,466,971.14	328,389,749.07		328,389,749.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			335,466,971.14	328,389,749.07		328,389,749.07		
2) Ending Balance, June 30 (E + F1e)			296,314,472.14	281,001,847.07		287,789,390.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,049.65	43,533.66		43,533.66		
Stores		9712	2,670,900.59	3,028,901.01		3,028,901.01		
Prepaid Items		9713	1,812,090.52	2,189,659.34		2,189,659.34		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	152,900,000.00	153,900,000.00		153,900,000.00		
Future Textbook Adoptions	0000	9760	30,500,000.00					
Pandemic Recovery	0000	9760	122,400,000.00					
Future Textbook Adoptions	0000	9760		31,500,000.00				
Pandemic Recovery	0000	9760		122,400,000.00				
Future Textbook Adoptions	0000	9760				31,500,000.00		
Pandemic Recovery	0000	9760				122,400,000.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		3,300,000.00		
Upgrade Lawson Software	0000	9780				2,500,000.00		
District and Association Labor Management Partnership	0000	9780				800,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	138,861,431.38	121,839,753.06		125,327,296.06		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	722,674,307.00	722,674,307.00	74,386,678.00	725,799,789.00	3,125,482.00	0.4%
Education Protection Account State Aid - Current Year		8012	208,695,934.00	208,695,934.00	0.00	208,763,060.00	67,126.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(10,736.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	501,049.00	501,049.00	0.00	501,049.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	541,217.00	541,217.00	0.00	541,217.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	70,149,772.00	70,149,772.00	0.00	70,149,772.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,428,699.00	3,428,699.00	203,337.68	3,428,699.00	0.00	0.0%
Prior Years' Taxes		8043	242,175.00	242,175.00	0.00	242,175.00	0.00	0.0%
Supplemental Taxes		8044	1,992,801.00	1,992,801.00	740,522.57	1,992,801.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,849,664.00)	(2,849,664.00)	0.00	(2,849,664.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,945,455.00	7,945,455.00	0.00	7,945,455.00	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			1,013,321,745.00	1,013,321,745.00	75,319,802.25	1,016,514,353.00	3,192,608.00	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	(3,153,152.00)	(3,153,152.00)	306,049.60	(4,288,564.00)	(1,135,412.00)	36.0%
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%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, LCFF SOURCES			1,010,168,593.00	1,010,168,593.00	75,625,851.85	1,012,225,789.00	2,057,196.00	0.2%
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	309,804.00	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	2,803,081.00	2,803,081.00	0.00	2,932,849.00	129,768.00	4.6%
Lottery - Unrestricted and Instructional Materials		8560	11,053,740.00	11,758,464.00	0.00	11,758,464.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	6,111,211.00	10,137,458.00	675,268.00	10,362,523.00	225,065.00	2.2%
TOTAL, OTHER STATE REVENUE			19,968,032.00	24,699,003.00	985,072.00	25,053,836.00	354,833.00	1.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	42,527.00	42,527.00	0.00	42,527.00	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	385,000.00	385,000.00	63,195.03	379,862.00	(5,138.00)	-1.3%
Interest		8660	3,100,000.00	3,100,000.00	(3,867,548.71)	3,100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	11,194,883.00	11,194,883.00	(648,261.92)	10,202,428.00	(992,455.00)	-8.9%
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						

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From 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			14,722,410.00	14,722,410.00	(4,452,615.60)	13,724,817.00	(997,593.00)	-6.8%
TOTAL, REVENUES			1,044,859,035.00	1,049,590,006.00	72,158,308.25	1,051,004,442.00	1,414,436.00	0.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	312,277,831.00	313,563,553.00	96,326,728.22	321,998,308.00	(8,434,755.00)	-2.7%
Certificated Pupil Support Salaries		1200	32,660,297.00	32,471,255.00	9,989,295.50	33,525,004.00	(1,053,749.00)	-3.2%
Certificated Supervisors' and Administrators' Salaries		1300	48,122,584.00	47,931,373.00	14,515,709.22	49,284,186.00	(1,352,813.00)	-2.8%
Other Certificated Salaries		1900	5,090,747.00	5,083,947.00	1,541,343.43	5,475,752.00	(391,805.00)	-7.7%
TOTAL, CERTIFICATED SALARIES			398,151,459.00	399,050,128.00	122,373,076.37	410,283,250.00	(11,233,122.00)	-2.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,350,349.00	6,340,847.00	1,574,618.03	6,754,582.00	(413,735.00)	-6.5%
Classified Support Salaries		2200	56,067,129.00	56,106,392.00	16,597,426.75	57,490,728.00	(1,384,336.00)	-2.5%
Classified Supervisors' and Administrators' Salaries		2300	20,690,441.00	21,632,194.00	5,818,415.94	22,159,001.00	(526,807.00)	-2.4%
Clerical, Technical and Office Salaries		2400	37,464,884.00	37,391,496.00	10,375,880.07	37,846,253.00	(454,757.00)	-1.2%
Other Classified Salaries		2900	3,466,865.00	3,504,235.00	1,132,482.48	3,207,296.00	296,939.00	8.5%
TOTAL, CLASSIFIED SALARIES			124,039,668.00	124,975,164.00	35,498,823.27	127,457,860.00	(2,482,696.00)	-2.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	74,608,247.00	75,031,222.00	21,677,794.98	76,922,935.00	(1,891,713.00)	-2.5%
PERS		3201-3202	29,530,526.00	29,525,893.00	7,937,382.41	30,977,161.00	(1,451,268.00)	-4.9%
OASDI/Medicare/Alternative		3301-3302	14,456,747.00	14,500,249.00	3,813,981.04	15,546,999.00	(1,046,750.00)	-7.2%
Health and Welfare Benefits		3401-3402	105,058,028.00	105,119,849.00	20,602,119.96	94,255,774.00	10,864,075.00	10.3%
Unemployment Insurance		3501-3502	371,633.00	375,154.00	80,944.32	259,920.00	115,234.00	30.7%
Workers' Compensation		3601-3602	6,741,524.00	6,768,737.00	1,722,731.09	6,882,435.00	(113,698.00)	-1.7%
OPEB, Allocated		3701-3702	31,933,949.00	31,954,364.00	6,153,275.73	28,055,715.00	3,898,649.00	12.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	420,448.00	420,521.00	157,799.07	378,135.00	42,386.00	10.1%
TOTAL, EMPLOYEE BENEFITS			263,121,102.00	263,695,989.00	62,146,028.60	253,279,074.00	10,416,915.00	4.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,653.00	1,653.00	(141,399.91)	0.00	1,653.00	100.0%
Books and Other Reference Materials		4200	2,080,055.00	2,283,675.30	307,106.24	1,814,270.00	469,405.30	20.6%
Materials and Supplies		4300	25,633,486.00	27,881,613.99	5,694,891.73	28,135,474.00	(253,860.01)	-0.9%
Noncapitalized Equipment		4400	17,705,361.00	18,040,182.00	5,738,419.84	16,648,922.00	1,391,260.00	7.7%
Food		4700	239,561.00	269,561.00	4,840.05	202,965.00	66,596.00	24.7%
TOTAL, BOOKS AND SUPPLIES			45,660,116.00	48,476,685.29	11,603,857.95	46,801,631.00	1,675,054.29	3.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	25,092,082.00	24,741,919.00	1,158,441.50	22,688,259.00	2,053,660.00	8.3%
Travel and Conferences		5200	2,076,668.00	2,072,086.00	266,064.69	1,450,980.00	621,106.00	30.0%

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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)
Dues and Memberships		5300	189,478.00	187,128.00	117,512.50	161,980.00	25,148.00	13.4%
Insurance		5400-5450	5,961,880.00	5,988,508.00	1,525,418.67	6,076,161.00	(87,653.00)	-1.5%
Operations and Housekeeping Services		5500	36,727,095.00	36,726,995.00	9,302,023.29	36,671,240.00	55,755.00	0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,171,698.00	7,881,240.00	3,073,586.71	7,206,075.00	675,165.00	8.6%
Transfers of Direct Costs		5710	(1,748,097.00)	(1,815,292.00)	(182,539.64)	(3,746,298.00)	1,931,006.00	-106.4%
Transfers of Direct Costs - Interfund		5750	(328,916.00)	(286,221.00)	72,772.32	(95,459.00)	(190,762.00)	66.6%
Professional/Consulting Services and Operating Expenditures		5800	32,385,162.00	33,904,321.29	9,954,672.81	32,457,301.00	1,447,020.29	4.3%
Communications		5900	3,674,381.00	3,653,795.42	86,980.28	2,179,067.00	1,474,728.42	40.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			111,201,431.00	113,054,479.71	25,374,933.13	105,049,306.00	8,005,173.71	7.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	1,595,392.14	1,795,226.00	(1,795,226.00)	New
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,100,000.00	14,862,907.00	2,500,597.14	8,178,000.00	6,684,907.00	45.0%
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	9,896,181.00	10,553,681.00	937,775.80	10,590,814.00	(37,133.00)	-0.4%
Equipment Replacement		6500	410,000.00	410,000.00	0.00	410,000.00	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			26,406,181.00	25,826,588.00	5,033,765.08	20,974,040.00	4,852,548.00	18.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	62,884.00	62,884.00	0.00	62,229.00	655.00	1.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
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	1,571,911.00	1,571,911.00	475,970.20	1,571,911.00	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%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,634,795.00	1,634,795.00	475,970.20	1,634,140.00	655.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(14,729,450.00)	(15,548,143.00)	(8,938.56)	(15,939,412.00)	391,269.00	-2.5%
Transfers of Indirect Costs - Interfund		7350	(2,507,911.00)	(2,654,583.00)	(142.71)	(2,368,749.00)	(285,834.00)	10.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(17,237,361.00)	(18,202,726.00)	(9,081.27)	(18,308,161.00)	105,435.00	-0.6%
TOTAL, EXPENDITURES			952,977,391.00	958,511,103.00	262,497,373.33	947,171,140.00	11,339,963.00	1.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			30,000.00	30,000.00	0.00	30,000.00	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	1,500,000.00	1,500,000.00	375,000.00	1,500,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,500,000.00	1,500,000.00	375,000.00	1,500,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
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	(129,564,143.00)	(136,996,805.00)	0.00	(142,963,661.00)	(5,966,856.00)	4.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(129,564,143.00)	(136,996,805.00)	0.00	(142,963,661.00)	(5,966,856.00)	4.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(131,034,143.00)	(138,466,805.00)	(375,000.00)	(144,433,661.00)	(5,966,856.00)	4.3%

2023-24 First 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	369,696,729.00	383,348,022.00	(26,588,176.49)	367,083,029.00	(16,264,993.00)	-4.2%
3) Other State Revenue		8300-8599	278,197,303.00	282,428,414.00	18,061,039.80	265,638,878.00	(16,789,536.00)	-5.9%
4) Other Local Revenue		8600-8799	10,786,841.00	14,212,666.00	8,661,888.93	15,801,849.00	1,589,183.00	11.2%
5) TOTAL, REVENUES			658,680,873.00	679,989,102.00	134,752.24	648,523,756.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	157,345,108.00	152,799,326.00	37,619,911.71	146,604,259.00	6,195,067.00	4.1%
2) Classified Salaries		2000-2999	87,312,542.00	91,818,738.00	22,769,021.97	79,338,632.00	12,480,106.00	13.6%
3) Employee Benefits		3000-3999	218,820,181.00	218,900,714.00	25,847,494.71	205,611,115.00	13,289,599.00	6.1%
4) Books and Supplies		4000-4999	65,212,245.00	117,327,701.46	15,281,225.83	98,384,924.00	18,942,777.46	16.1%
5) Services and Other Operating Expenditures		5000-5999	99,888,167.00	126,918,116.54	25,044,825.40	122,456,852.00	4,461,264.54	3.5%
6) Capital Outlay		6000-6999	221,853,553.00	211,929,867.00	9,988,798.08	172,469,489.00	39,460,378.00	18.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,824,358.00	2,304,358.00	735,397.52	2,962,060.00	(657,702.00)	-28.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	14,729,450.00	15,548,143.00	8,938.56	15,939,412.00	(391,269.00)	-2.5%
9) TOTAL, EXPENDITURES			867,985,604.00	937,546,964.00	137,295,613.78	843,766,743.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(209,304,731.00)	(257,557,862.00)	(137,160,861.54)	(195,242,987.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	5,156,409.00	5,156,409.00	0.00	3,799,331.00	(1,357,078.00)	-26.3%
b) Transfers Out		7600-7629	7,656,409.00	7,656,409.00	0.00	3,799,331.00	3,857,078.00	50.4%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	129,564,143.00	136,996,805.00	0.00	142,963,661.00	5,966,856.00	4.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			127,064,143.00	134,496,805.00	0.00	142,963,661.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(82,240,588.00)	(123,061,057.00)	(137,160,861.54)	(52,279,326.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	161,852,656.08	241,184,114.51		225,484,114.51	(15,700,000.00)	-6.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161,852,656.08	241,184,114.51		225,484,114.51		
d) Other Restatements		9795	0.00	7,671,941.00		7,671,941.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			161,852,656.08	248,856,055.51		233,156,055.51		
2) Ending Balance, June 30 (E + F1e)			79,612,068.08	125,794,998.51		180,876,729.51		
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	79,612,068.09	125,794,999.84		180,876,729.95		
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	(.01)	(1.33)		(.44)		
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								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	15,706,074.00	16,715,023.00	(13,669,372.25)	14,780,863.00	(1,934,160.00)	-11.6%
Special Education Discretionary Grants		8182	1,272,105.00	2,593,419.00	(1,703,608.76)	2,451,704.00	(141,715.00)	-5.5%
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	691,150.00	723,354.00	(287,989.59)	722,200.00	(1,154.00)	-0.2%
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	74,842,863.00	75,212,693.00	15,317,366.77	67,567,463.00	(7,645,230.00)	-10.2%
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	8,497,253.00	6,623,595.00	2,082,085.73	6,549,603.00	(73,992.00)	-1.1%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	103,862.00	379.44	101,447.00	(2,415.00)	-2.3%
Title III, Part A, English Learner Program	4203	8290	2,231,411.00	2,843,931.00	818,946.58	1,888,107.00	(955,824.00)	-33.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	8,450,884.00	9,157,950.00	(3,464,898.44)	8,798,436.00	(359,514.00)	-3.9%
Career and Technical Education	3500-3599	8290	1,133,975.00	1,133,975.00	(550,079.52)	1,133,975.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	256,871,014.00	268,240,220.00	(25,131,006.45)	263,089,231.00	(5,150,989.00)	-1.9%
TOTAL, FEDERAL REVENUE			369,696,729.00	383,348,022.00	(26,588,176.49)	367,083,029.00	(16,264,993.00)	-4.2%
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	64,225,263.00	64,138,464.00	6,333,658.00	63,336,587.00	(801,877.00)	-1.3%
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	1,389,804.00	1,389,804.00	147,196.00	1,471,968.00	82,164.00	5.9%
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	4,356,474.00	4,781,474.00	0.00	4,781,474.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	15,429,436.00	16,826,250.00	884,295.76	16,178,923.00	(647,327.00)	-3.8%
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	6,278,848.00	6,544,764.00	2,112,342.60	3,532,998.00	(3,011,766.00)	-46.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	1,809,902.84	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	186,517,478.00	188,747,658.00	6,773,644.60	176,336,928.00	(12,410,730.00)	-6.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER STATE REVENUE			278,197,303.00	282,428,414.00	18,061,039.80	265,638,878.00	(16,789,536.00)	-5.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	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	944,720.00	2,777,678.00	1,832,957.44	1,284,440.00	(1,493,238.00)	-53.8%
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	1,320,000.00	800,000.00	0.00	800,000.00	0.00	0.0%
All Other Local Revenue		8699	8,522,121.00	10,634,988.00	6,828,931.49	13,717,409.00	3,082,421.00	29.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From 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			10,786,841.00	14,212,666.00	8,661,888.93	15,801,849.00	1,589,183.00	11.2%
TOTAL, REVENUES			658,680,873.00	679,989,102.00	134,752.24	648,523,756.00	(31,465,346.00)	-4.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	113,645,189.00	110,611,009.00	25,791,511.11	103,142,585.00	7,468,424.00	6.8%
Certificated Pupil Support Salaries		1200	16,115,116.00	16,218,452.00	4,829,515.44	17,299,719.00	(1,081,267.00)	-6.7%
Certificated Supervisors' and Administrators' Salaries		1300	13,059,429.00	11,412,300.00	3,164,922.96	12,507,318.00	(1,095,018.00)	-9.6%
Other Certificated Salaries		1900	14,525,374.00	14,557,565.00	3,833,962.20	13,654,637.00	902,928.00	6.2%
TOTAL, CERTIFICATED SALARIES			157,345,108.00	152,799,326.00	37,619,911.71	146,604,259.00	6,195,067.00	4.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	38,120,259.00	42,743,480.00	9,994,412.20	33,515,686.00	9,227,794.00	21.6%
Classified Support Salaries		2200	29,182,159.00	28,609,262.00	7,649,562.54	26,968,260.00	1,641,002.00	5.7%
Classified Supervisors' and Administrators' Salaries		2300	12,234,514.00	12,908,580.00	3,526,367.34	11,665,663.00	1,242,917.00	9.6%
Clerical, Technical and Office Salaries		2400	6,297,737.00	6,008,955.00	1,491,087.12	5,377,215.00	631,740.00	10.5%
Other Classified Salaries		2900	1,477,873.00	1,548,461.00	107,592.77	1,811,808.00	(263,347.00)	-17.0%
TOTAL, CLASSIFIED SALARIES			87,312,542.00	91,818,738.00	22,769,021.97	79,338,632.00	12,480,106.00	13.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	113,252,159.00	112,705,934.00	6,209,300.11	108,847,936.00	3,857,998.00	3.4%
PERS		3201-3202	20,590,076.00	21,745,283.00	5,322,824.86	20,253,945.00	1,491,338.00	6.9%
OASDI/Medicare/Alternative		3301-3302	8,116,890.00	8,541,601.00	2,024,543.81	8,282,676.00	258,925.00	3.0%
Health and Welfare Benefits		3401-3402	55,568,498.00	54,829,319.00	8,847,569.95	49,812,038.00	5,017,281.00	9.2%
Unemployment Insurance		3501-3502	373,681.00	327,039.00	25,750.81	94,925.00	232,114.00	71.0%
Workers' Compensation		3601-3602	3,325,735.00	3,346,928.00	687,419.06	2,915,553.00	431,375.00	12.9%
OPEB, Allocated		3701-3702	17,234,086.00	17,016,025.00	2,642,158.08	15,033,748.00	1,982,277.00	11.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	359,056.00	388,585.00	87,928.03	370,294.00	18,291.00	4.7%
TOTAL, EMPLOYEE BENEFITS			218,820,181.00	218,900,714.00	25,847,494.71	205,611,115.00	13,289,599.00	6.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,600,000.00	3,500,000.00	960,421.35	2,524,667.00	975,333.00	27.9%
Books and Other Reference Materials		4200	6,149,949.00	7,425,980.00	1,008,471.31	5,107,421.00	2,318,559.00	31.2%
Materials and Supplies		4300	42,114,130.00	74,016,458.46	4,149,584.13	56,810,800.00	17,205,658.46	23.2%
Noncapitalized Equipment		4400	14,348,166.00	32,385,263.00	9,162,749.04	33,942,036.00	(1,556,773.00)	-4.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			65,212,245.00	117,327,701.46	15,281,225.83	98,384,924.00	18,942,777.46	16.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	57,015,132.00	24,447,730.00	3,465,680.43	36,148,531.00	(11,700,801.00)	-47.9%
Travel and Conferences		5200	1,810,349.00	3,357,178.00	780,288.27	2,937,538.00	419,640.00	12.5%
Dues and Memberships		5300	62,584.00	104,197.00	39,846.00	44,646.00	59,551.00	57.2%
Insurance		5400-5450	2,903,217.00	2,980,998.00	609,659.90	2,549,944.00	431,054.00	14.5%
Operations and Housekeeping Services		5500	1,500.00	1,500.00	887.92	1,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,617,803.00	5,498,282.00	528,459.42	2,449,783.00	3,048,499.00	55.4%
Transfers of Direct Costs		5710	1,748,097.00	1,815,292.00	182,539.64	3,746,298.00	(1,931,006.00)	-106.4%
Transfers of Direct Costs - Interfund		5750	(4,720,003.00)	(4,271,336.00)	(233,755.36)	(571,424.00)	(3,699,912.00)	86.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Professional/Consulting Services and Operating Expenditures		5800	37,365,284.00	92,900,071.54	19,668,100.75	75,091,224.00	17,808,847.54	19.2%
Communications		5900	84,204.00	84,204.00	3,118.43	58,812.00	25,392.00	30.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			99,888,167.00	126,918,116.54	25,044,825.40	122,456,852.00	4,461,264.54	3.5%
CAPITAL OUTLAY								
Land		6100	0.00	118,475.00	2,599.00	104,361.00	14,114.00	11.9%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	216,831,560.00	200,048,849.00	9,691,349.75	161,226,274.00	38,822,575.00	19.4%
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	4,639,416.00	10,039,966.00	137,619.33	8,756,779.00	1,283,187.00	12.8%
Equipment Replacement		6500	382,577.00	1,722,577.00	157,230.00	2,382,075.00	(659,498.00)	-38.3%
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			221,853,553.00	211,929,867.00	9,988,798.08	172,469,489.00	39,460,378.00	18.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,504,358.00	1,504,358.00	(64,602.48)	2,162,060.00	(657,702.00)	-43.7%
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	800,000.00	800,000.00	800,000.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	1,320,000.00	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)			2,824,358.00	2,304,358.00	735,397.52	2,962,060.00	(657,702.00)	-28.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	14,729,450.00	15,548,143.00	8,938.56	15,939,412.00	(391,269.00)	-2.5%
Transfers of Indirect Costs - Interfund		7350	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, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			14,729,450.00	15,548,143.00	8,938.56	15,939,412.00	(391,269.00)	-2.5%
TOTAL, EXPENDITURES			867,985,604.00	937,546,964.00	137,295,613.78	843,766,743.00	93,780,221.00	10.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	5,156,409.00	5,156,409.00	0.00	3,799,331.00	(1,357,078.00)	-26.3%
(a) TOTAL, INTERFUND TRANSFERS IN			5,156,409.00	5,156,409.00	0.00	3,799,331.00	(1,357,078.00)	-26.3%
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	7,656,409.00	7,656,409.00	0.00	3,799,331.00	3,857,078.00	50.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,656,409.00	7,656,409.00	0.00	3,799,331.00	3,857,078.00	50.4%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	129,564,143.00	136,996,805.00	0.00	142,963,661.00	5,966,856.00	4.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			129,564,143.00	136,996,805.00	0.00	142,963,661.00	5,966,856.00	4.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			127,064,143.00	134,496,805.00	0.00	142,963,661.00	(8,466,856.00)	-6.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,010,168,593.00	1,010,168,593.00	75,625,851.85	1,012,225,789.00	2,057,196.00	0.2%
2) Federal Revenue		8100-8299	369,696,729.00	383,348,022.00	(26,588,176.49)	367,083,029.00	(16,264,993.00)	-4.2%
3) Other State Revenue		8300-8599	298,165,335.00	307,127,417.00	19,046,111.80	290,692,714.00	(16,434,703.00)	-5.4%
4) Other Local Revenue		8600-8799	25,509,251.00	28,935,076.00	4,209,273.33	29,526,666.00	591,590.00	2.0%
5) TOTAL, REVENUES			1,703,539,908.00	1,729,579,108.00	72,293,060.49	1,699,528,198.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	555,496,567.00	551,849,454.00	159,992,988.08	556,887,509.00	(5,038,055.00)	-0.9%
2) Classified Salaries		2000-2999	211,352,210.00	216,793,902.00	58,267,845.24	206,796,492.00	9,997,410.00	4.6%
3) Employee Benefits		3000-3999	481,941,283.00	482,596,703.00	87,993,523.31	458,890,189.00	23,706,514.00	4.9%
4) Books and Supplies		4000-4999	110,872,361.00	165,804,386.75	26,885,083.78	145,186,555.00	20,617,831.75	12.4%
5) Services and Other Operating Expenditures		5000-5999	211,089,598.00	239,972,596.25	50,419,758.53	227,506,158.00	12,466,438.25	5.2%
6) Capital Outlay		6000-6999	248,259,734.00	237,756,455.00	15,022,563.16	193,443,529.00	44,312,926.00	18.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,459,153.00	3,939,153.00	1,211,367.72	4,596,200.00	(657,047.00)	-16.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,507,911.00)	(2,654,583.00)	(142.71)	(2,368,749.00)	(285,834.00)	10.8%
9) TOTAL, EXPENDITURES			1,820,962,995.00	1,896,058,067.00	399,792,987.11	1,790,937,883.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(117,423,087.00)	(166,478,959.00)	(327,499,926.62)	(91,409,685.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	5,186,409.00	5,186,409.00	0.00	3,829,331.00	(1,357,078.00)	-26.2%
b) Transfers Out		7600-7629	9,156,409.00	9,156,409.00	375,000.00	5,299,331.00	3,857,078.00	42.1%
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			(3,970,000.00)	(3,970,000.00)	(375,000.00)	(1,470,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(121,393,087.00)	(170,448,959.00)	(327,874,926.62)	(92,879,685.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	497,319,627.22	569,573,863.58		553,873,863.58	(15,700,000.00)	-2.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			497,319,627.22	569,573,863.58		553,873,863.58		
d) Other Restatements		9795	0.00	7,671,941.00		7,671,941.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			497,319,627.22	577,245,804.58		561,545,804.58		
2) Ending Balance, June 30 (E + F1e)			375,926,540.22	406,796,845.58		468,666,119.58		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,049.65	43,533.66		43,533.66		
Stores		9712	2,670,900.59	3,028,901.01		3,028,901.01		
Prepaid Items		9713	1,812,090.52	2,189,659.34		2,189,659.34		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	79,612,068.09	125,794,999.84		180,876,729.95		
c) Committed								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements Other Commitments Future Textbook Adoptions Pandemic Recovery Future Textbook Adoptions Pandemic Recovery Future Textbook Adoptions Pandemic Recovery d) Assigned Other Assignments Upgrade Lawson Software District and Association Labor Management Partnership e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount		9750	0.00	0.00		0.00		
		9760	152,900,000.00	153,900,000.00		153,900,000.00		
	0000	9760	30,500,000.00	31,500,000.00 122,400,000.00				
	0000	9760	122,400,000.00					
	0000	9760				31,500,000.00		
	0000	9760				122,400,000.00		
	0000	9760						
	0000	9760						
	0000	9760						
	0000	9760						
		9780	0.00	0.00		3,300,000.00		
	0000	9780				2,500,000.00		
	0000	9780				800,000.00		
	9789	138,861,431.38	121,839,753.06	125,327,296.06				
	9790	(.01)	(1.33)	(.44)				
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	722,674,307.00	722,674,307.00	74,386,678.00	725,799,789.00	3,125,482.00	0.4%
Education Protection Account State Aid - Current Year		8012	208,695,934.00	208,695,934.00	0.00	208,763,060.00	67,126.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(10,736.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	501,049.00	501,049.00	0.00	501,049.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	541,217.00	541,217.00	0.00	541,217.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	70,149,772.00	70,149,772.00	0.00	70,149,772.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,428,699.00	3,428,699.00	203,337.68	3,428,699.00	0.00	0.0%
Prior Years' Taxes		8043	242,175.00	242,175.00	0.00	242,175.00	0.00	0.0%
Supplemental Taxes		8044	1,992,801.00	1,992,801.00	740,522.57	1,992,801.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,849,664.00)	(2,849,664.00)	0.00	(2,849,664.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	7,945,455.00	7,945,455.00	0.00	7,945,455.00	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			1,013,321,745.00	1,013,321,745.00	75,319,802.25	1,016,514,353.00	3,192,608.00	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	(3,153,152.00)	(3,153,152.00)	306,049.60	(4,288,564.00)	(1,135,412.00)	36.0%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, LCFF SOURCES			1,010,168,593.00	1,010,168,593.00	75,625,851.85	1,012,225,789.00	2,057,196.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	15,706,074.00	16,715,023.00	(13,669,372.25)	14,780,863.00	(1,934,160.00)	-11.6%
Special Education Discretionary Grants		8182	1,272,105.00	2,593,419.00	(1,703,608.76)	2,451,704.00	(141,715.00)	-5.5%
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	691,150.00	723,354.00	(287,989.59)	722,200.00	(1,154.00)	-0.2%
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	74,842,863.00	75,212,693.00	15,317,366.77	67,567,463.00	(7,645,230.00)	-10.2%
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	8,497,253.00	6,623,595.00	2,082,085.73	6,549,603.00	(73,992.00)	-1.1%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	103,862.00	379.44	101,447.00	(2,415.00)	-2.3%
Title III, Part A, English Learner Program	4203	8290	2,231,411.00	2,843,931.00	818,946.58	1,888,107.00	(955,824.00)	-33.6%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	8,450,884.00	9,157,950.00	(3,464,898.44)	8,798,436.00	(359,514.00)	-3.9%
Career and Technical Education	3500-3599	8290	1,133,975.00	1,133,975.00	(550,079.52)	1,133,975.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	256,871,014.00	268,240,220.00	(25,131,006.45)	263,089,231.00	(5,150,989.00)	-1.9%
TOTAL, FEDERAL REVENUE			369,696,729.00	383,348,022.00	(26,588,176.49)	367,083,029.00	(16,264,993.00)	-4.2%
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	64,225,263.00	64,138,464.00	6,333,658.00	63,336,587.00	(801,877.00)	-1.3%
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	1,389,804.00	1,389,804.00	457,000.00	1,471,968.00	82,164.00	5.9%
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	2,803,081.00	2,803,081.00	0.00	2,932,849.00	129,768.00	4.6%
Lottery - Unrestricted and Instructional Materials		8560	15,410,214.00	16,539,938.00	0.00	16,539,938.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
After School Education and Safety (ASES)	6010	8590	15,429,436.00	16,826,250.00	884,295.76	16,178,923.00	(647,327.00)	-3.8%
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	6,278,848.00	6,544,764.00	2,112,342.60	3,532,998.00	(3,011,766.00)	-46.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	1,809,902.84	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	192,628,689.00	198,885,116.00	7,448,912.60	186,699,451.00	(12,185,665.00)	-6.1%
TOTAL, OTHER STATE REVENUE			298,165,335.00	307,127,417.00	19,046,111.80	290,692,714.00	(16,434,703.00)	-5.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	944,720.00	2,777,678.00	1,832,957.44	1,284,440.00	(1,493,238.00)	-53.8%
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	42,527.00	42,527.00	0.00	42,527.00	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	385,000.00	385,000.00	63,195.03	379,862.00	(5,138.00)	-1.3%
Interest		8660	3,100,000.00	3,100,000.00	(3,867,548.71)	3,100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	1,320,000.00	800,000.00	0.00	800,000.00	0.00	0.0%
All Other Local Revenue		8699	19,717,004.00	21,829,871.00	6,180,669.57	23,919,837.00	2,089,966.00	9.6%
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								

2023-24 First Interim
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,509,251.00	28,935,076.00	4,209,273.33	29,526,666.00	591,590.00	2.0%
TOTAL, REVENUES			1,703,539,908.00	1,729,579,108.00	72,293,060.49	1,699,528,198.00	(30,050,910.00)	-1.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	425,923,020.00	424,174,562.00	122,118,239.33	425,140,893.00	(966,331.00)	-0.2%
Certificated Pupil Support Salaries		1200	48,775,413.00	48,689,707.00	14,818,810.94	50,824,723.00	(2,135,016.00)	-4.4%
Certificated Supervisors' and Administrators' Salaries		1300	61,182,013.00	59,343,673.00	17,680,632.18	61,791,504.00	(2,447,831.00)	-4.1%
Other Certificated Salaries		1900	19,616,121.00	19,641,512.00	5,375,305.63	19,130,389.00	511,123.00	2.6%
TOTAL, CERTIFICATED SALARIES			555,496,567.00	551,849,454.00	159,992,988.08	556,887,509.00	(5,038,055.00)	-0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	44,470,608.00	49,084,327.00	11,569,030.23	40,270,268.00	8,814,059.00	18.0%
Classified Support Salaries		2200	85,249,288.00	84,715,654.00	24,246,989.29	84,458,988.00	256,666.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	32,924,955.00	34,540,774.00	9,344,783.28	33,824,664.00	716,110.00	2.1%
Clerical, Technical and Office Salaries		2400	43,762,621.00	43,400,451.00	11,866,967.19	43,223,468.00	176,983.00	0.4%
Other Classified Salaries		2900	4,944,738.00	5,052,696.00	1,240,075.25	5,019,104.00	33,592.00	0.7%
TOTAL, CLASSIFIED SALARIES			211,352,210.00	216,793,902.00	58,267,845.24	206,796,492.00	9,997,410.00	4.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	187,860,406.00	187,737,156.00	27,887,095.09	185,770,871.00	1,966,285.00	1.0%
PERS		3201-3202	50,120,602.00	51,271,176.00	13,260,207.27	51,231,106.00	40,070.00	0.1%
OASDI/Medicare/Alternative		3301-3302	22,573,637.00	23,041,850.00	5,838,524.85	23,829,675.00	(787,825.00)	-3.4%
Health and Welfare Benefits		3401-3402	160,626,526.00	159,949,168.00	29,449,689.91	144,067,812.00	15,881,356.00	9.9%
Unemployment Insurance		3501-3502	745,314.00	702,193.00	106,695.13	354,845.00	347,348.00	49.5%
Workers' Compensation		3601-3602	10,067,259.00	10,115,665.00	2,410,150.15	9,797,988.00	317,677.00	3.1%
OPEB, Allocated		3701-3702	49,168,035.00	48,970,389.00	8,795,433.81	43,089,463.00	5,880,926.00	12.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	779,504.00	809,106.00	245,727.10	748,429.00	60,677.00	7.5%
TOTAL, EMPLOYEE BENEFITS			481,941,283.00	482,596,703.00	87,993,523.31	458,890,189.00	23,706,514.00	4.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,601,653.00	3,501,653.00	819,021.44	2,524,667.00	976,986.00	27.9%
Books and Other Reference Materials		4200	8,230,004.00	9,709,655.30	1,315,577.55	6,921,691.00	2,787,964.30	28.7%
Materials and Supplies		4300	67,747,616.00	101,898,072.45	9,844,475.86	84,946,274.00	16,951,798.45	16.6%
Noncapitalized Equipment		4400	32,053,527.00	50,425,445.00	14,901,168.88	50,590,958.00	(165,513.00)	-0.3%
Food		4700	239,561.00	269,561.00	4,840.05	202,965.00	66,596.00	24.7%
TOTAL, BOOKS AND SUPPLIES			110,872,361.00	165,804,386.75	26,885,083.78	145,186,555.00	20,617,831.75	12.4%
SERVICES AND OTHER OPERATING EXPENDITURES								

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Subagreements for Services		5100	82,107,214.00	49,189,649.00	4,624,121.93	58,836,790.00	(9,647,141.00)	-19.6%
Travel and Conferences		5200	3,887,017.00	5,429,264.00	1,046,352.96	4,388,518.00	1,040,746.00	19.2%
Dues and Memberships		5300	252,062.00	291,325.00	157,358.50	206,626.00	84,699.00	29.1%
Insurance		5400-5450	8,865,097.00	8,969,506.00	2,135,078.57	8,626,105.00	343,401.00	3.8%
Operations and Housekeeping Services		5500	36,728,595.00	36,728,495.00	9,302,911.21	36,672,740.00	55,755.00	0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,789,501.00	13,379,522.00	3,602,046.13	9,655,858.00	3,723,664.00	27.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,048,919.00)	(4,557,557.00)	(160,983.04)	(666,883.00)	(3,890,674.00)	85.4%
Professional/Consulting Services and Operating Expenditures		5800	69,750,446.00	126,804,392.83	29,622,773.56	107,548,525.00	19,255,867.83	15.2%
Communications		5900	3,758,585.00	3,737,999.42	90,098.71	2,237,879.00	1,500,120.42	40.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			211,089,598.00	239,972,596.25	50,419,758.53	227,506,158.00	12,466,438.25	5.2%
CAPITAL OUTLAY								
Land		6100	0.00	118,475.00	1,597,991.14	1,899,587.00	(1,781,112.00)	-1,503.4%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	232,931,560.00	214,911,756.00	12,191,946.89	169,404,274.00	45,507,482.00	21.2%
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	14,535,597.00	20,593,647.00	1,075,395.13	19,347,593.00	1,246,054.00	6.1%
Equipment Replacement		6500	792,577.00	2,132,577.00	157,230.00	2,792,075.00	(659,498.00)	-30.9%
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			248,259,734.00	237,756,455.00	15,022,563.16	193,443,529.00	44,312,926.00	18.6%
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	62,884.00	62,884.00	0.00	62,229.00	655.00	1.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,504,358.00	1,504,358.00	(64,602.48)	2,162,060.00	(657,702.00)	-43.7%
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	800,000.00	800,000.00	800,000.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	1,320,000.00	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	1,571,911.00	1,571,911.00	475,970.20	1,571,911.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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)			4,459,153.00	3,939,153.00	1,211,367.72	4,596,200.00	(657,047.00)	-16.7%
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	(2,507,911.00)	(2,654,583.00)	(142.71)	(2,368,749.00)	(285,834.00)	10.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,507,911.00)	(2,654,583.00)	(142.71)	(2,368,749.00)	(285,834.00)	10.8%
TOTAL, EXPENDITURES			1,820,962,995.00	1,896,058,067.00	399,792,987.11	1,790,937,883.00	105,120,184.00	5.5%
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	5,186,409.00	5,186,409.00	0.00	3,829,331.00	(1,357,078.00)	-26.2%
(a) TOTAL, INTERFUND TRANSFERS IN			5,186,409.00	5,186,409.00	0.00	3,829,331.00	(1,357,078.00)	-26.2%
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	9,156,409.00	9,156,409.00	375,000.00	5,299,331.00	3,857,078.00	42.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,156,409.00	9,156,409.00	375,000.00	5,299,331.00	3,857,078.00	42.1%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(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)			(3,970,000.00)	(3,970,000.00)	(375,000.00)	(1,470,000.00)	(2,500,000.00)	63.0%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	48,938,904.27
6211	Literacy Coaches and Reading Specialists Grant Program	8,318,095.00
6266	Educator Effectiveness, FY 2021-22	11,766,941.72
6300	Lottery: Instructional Materials	5,348,209.06
6536	Special Ed: Dispute Prevention and Dispute Resolution	.48
6547	Special Education Early Intervention Preschool Grant	.32
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	36,936,864.00
7028	Child Nutrition: Kitchen Infrastructure Upgrade Funds	.69
7085	Learning Communities for School Success Program	.51
7311	Classified School Employee Professional Development Block Grant	.43
7388	SB 117 COVID-19 LEA Response Funds	.06
7413	A-G Learning Loss Mitigation Grant	1,715,760.00
7425	Expanded Learning Opportunities (ELO) Grant	.91
7435	Learning Recovery Emergency Block Grant	65,577,877.50
9010	Other Restricted Local	2,274,075.00
Total, Restricted Balance		180,876,729.95

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,643,815.00	3,329,372.00	141,688.82	3,329,372.00	0.00	0.0%
5) TOTAL, REVENUES			2,643,815.00	3,329,372.00	141,688.82	3,329,372.00		
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	2,366,520.00	3,052,077.00	79,038.64	3,024,635.00	27,442.00	.9%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	1,337.33	42,959.00	(42,959.00)	New
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			2,366,520.00	3,052,077.00	80,375.97	3,067,594.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			277,295.00	277,295.00	61,312.85	261,778.00		
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)			277,295.00	277,295.00	61,312.85	261,778.00		

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)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,705,739.25	2,707,574.68		2,707,574.68	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,705,739.25	2,707,574.68		2,707,574.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,705,739.25	2,707,574.68		2,707,574.68		
2) Ending Balance, June 30 (E + F1e)			2,983,034.25	2,984,869.68		2,969,352.68		
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	2,983,034.25	2,984,869.68		2,969,352.68		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
REVENUES								
Sale of Equipment and Supplies		8631	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%
Interest		8660	0.00	0.00	(6,543.08)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,643,815.00	3,329,372.00	148,231.90	3,329,372.00	0.00	0.0%
TOTAL, REVENUES			2,643,815.00	3,329,372.00	141,688.82	3,329,372.00		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
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								
Materials and Supplies		4300	2,366,520.00	3,052,077.00	79,038.64	3,024,635.00	27,442.00	.9%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,366,520.00	3,052,077.00	79,038.64	3,024,635.00	27,442.00	.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	1,337.33	42,959.00	(42,959.00)	New
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	1,337.33	42,959.00	(42,959.00)	New
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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			2,366,520.00	3,052,077.00	80,375.97	3,067,594.00		
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								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Project Year Totals
8210	Student Activity Funds	2,969,352.68
Total, Restricted Balance		2,969,352.68

Description	Resource Codes	Object Codes	Original Budget (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	1,266,057.00	1,285,833.00	(381,706.96)	954,205.00	(331,628.00)	-25.8%
3) Other State Revenue		8300-8599	6,657,513.00	7,148,542.00	(51,207.73)	6,454,772.00	(693,770.00)	-9.7%
4) Other Local Revenue		8600-8799	546,771.00	546,771.00	(102,373.13)	559,179.00	12,408.00	2.3%
5) TOTAL, REVENUES			8,470,341.00	8,981,146.00	(535,287.82)	7,968,156.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,405,586.00	2,405,586.00	852,665.22	2,277,955.00	127,631.00	5.3%
2) Classified Salaries		2000-2999	1,720,311.00	1,720,311.00	488,612.88	1,664,256.00	56,055.00	3.3%
3) Employee Benefits		3000-3999	2,747,277.00	2,747,277.00	562,286.43	2,601,905.00	145,372.00	5.3%
4) Books and Supplies		4000-4999	2,209,883.00	1,786,598.00	351,117.32	726,212.00	1,060,386.00	59.4%
5) Services and Other Operating Expenditures		5000-5999	1,082,371.00	1,491,646.00	201,450.38	816,714.00	674,932.00	45.2%
6) Capital Outlay		6000-6999	0.00	20,000.00	0.00	16,170.00	3,830.00	19.2%
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	213,475.00	213,617.00	142.71	173,751.00	39,866.00	18.7%
9) TOTAL, EXPENDITURES			10,378,903.00	10,385,035.00	2,456,274.94	8,276,963.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,908,562.00)	(1,403,889.00)	(2,991,562.76)	(308,807.00)		
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)			(1,908,562.00)	(1,403,889.00)	(2,991,562.76)	(308,807.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,088,646.10	1,403,888.95		1,403,888.95	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,088,646.10	1,403,888.95		1,403,888.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,088,646.10	1,403,888.95		1,403,888.95		
2) Ending Balance, June 30 (E + F1e)			180,084.10	(.05)		1,095,081.95		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		550.00		
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	180,083.86	.94		1,045,243.94		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	.79	0.00		49,288.01		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(.55)	(.99)		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	76,609.00	76,609.00	(76,538.12)	76,609.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,189,448.00	1,209,224.00	(305,168.84)	877,596.00	(331,628.00)	-27.4%
TOTAL, FEDERAL REVENUE			1,266,057.00	1,285,833.00	(381,706.96)	954,205.00	(331,628.00)	-25.8%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	5,973,542.00	6,464,571.00	0.00	5,770,801.00	(693,770.00)	-10.7%
All Other State Revenue	All Other	8590	683,971.00	683,971.00	(51,207.73)	683,971.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,657,513.00	7,148,542.00	(51,207.73)	6,454,772.00	(693,770.00)	-9.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	13,426.00	13,426.00	(16,083.61)	13,426.00	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	104,417.00	104,417.00	12,225.64	104,417.00	0.00	0.0%
Interagency Services		8677	399,091.00	399,091.00	(104,516.85)	411,499.00	12,408.00	3.1%
Other Local Revenue								
All Other Local Revenue		8699	29,837.00	29,837.00	6,001.69	29,837.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			546,771.00	546,771.00	(102,373.13)	559,179.00	12,408.00	2.3%
TOTAL, REVENUES			8,470,341.00	8,981,146.00	(535,287.82)	7,968,156.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,459,647.00	1,459,647.00	525,211.28	1,277,623.00	182,024.00	12.5%
Certificated Pupil Support Salaries		1200	285,844.00	285,844.00	98,356.30	297,278.00	(11,434.00)	-4.0%
Certificated Supervisors' and Administrators' Salaries		1300	660,095.00	660,095.00	229,097.64	703,054.00	(42,959.00)	-6.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,405,586.00	2,405,586.00	852,665.22	2,277,955.00	127,631.00	5.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	539,807.00	539,807.00	125,268.30	465,106.00	74,701.00	13.8%
Classified Supervisors' and Administrators' Salaries		2300	105,602.00	105,602.00	35,200.54	109,405.00	(3,803.00)	-3.6%
Clerical, Technical and Office Salaries		2400	1,052,313.00	1,052,313.00	328,144.04	1,060,930.00	(8,617.00)	-0.8%
Other Classified Salaries		2900	22,589.00	22,589.00	0.00	28,815.00	(6,226.00)	-27.6%
TOTAL, CLASSIFIED SALARIES			1,720,311.00	1,720,311.00	488,612.88	1,664,256.00	56,055.00	3.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	749,925.00	749,925.00	148,329.84	729,894.00	20,031.00	2.7%
PERS		3201-3202	417,845.00	417,845.00	118,752.30	415,644.00	2,201.00	0.5%
OASDI/Medicare/Alternative		3301-3302	158,545.00	158,545.00	44,671.98	155,301.00	3,244.00	2.0%
Health and Welfare Benefits		3401-3402	1,026,630.00	1,026,630.00	178,229.15	950,460.00	76,170.00	7.4%
Unemployment Insurance		3501-3502	8,151.00	8,151.00	604.52	1,930.00	6,221.00	76.3%
Workers' Compensation		3601-3602	54,148.00	54,148.00	16,209.99	50,575.00	3,573.00	6.6%
OPEB, Allocated		3701-3702	324,205.00	324,205.00	53,237.25	288,826.00	35,379.00	10.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,828.00	7,828.00	2,251.40	9,275.00	(1,447.00)	-18.5%
TOTAL, EMPLOYEE BENEFITS			2,747,277.00	2,747,277.00	562,286.43	2,601,905.00	145,372.00	5.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,939.00	5,939.00	0.00	0.00	5,939.00	100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,192,372.00	1,680,659.00	352,890.95	569,602.00	1,111,057.00	66.1%
Noncapitalized Equipment		4400	11,572.00	100,000.00	(1,773.63)	156,610.00	(56,610.00)	-56.6%
TOTAL, BOOKS AND SUPPLIES			2,209,883.00	1,786,598.00	351,117.32	726,212.00	1,060,386.00	59.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	50,157.00	202,117.00	15,000.00	36,000.00	166,117.00	82.2%
Travel and Conferences		5200	45,920.00	69,119.00	555.94	28,081.00	41,038.00	59.4%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	47,892.00	47,892.00	14,343.91	44,683.00	3,209.00	6.7%
Operations and Housekeeping Services		5500	393,000.00	433,000.00	119,054.88	318,808.00	114,192.00	26.4%
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	13,654.00	113,654.00	1,421.09	5,113.00	108,541.00	95.5%
Professional/Consulting Services and								
Operating Expenditures		5800	531,748.00	625,864.00	51,074.56	384,029.00	241,835.00	38.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,082,371.00	1,491,646.00	201,450.38	816,714.00	674,932.00	45.2%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Equipment		6400	0.00	20,000.00	0.00	16,170.00	3,830.00	19.2%
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	20,000.00	0.00	16,170.00	3,830.00	19.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	213,475.00	213,617.00	142.71	173,751.00	39,866.00	18.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			213,475.00	213,617.00	142.71	173,751.00	39,866.00	18.7%
TOTAL, EXPENDITURES			10,378,903.00	10,385,035.00	2,456,274.94	8,276,963.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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
6371	CalWORKs for ROCP or Adult Education	214,682.45
6391	Adult Education Program	830,561.49
Total, Restricted Balance		1,045,243.94

Description	Resource Codes	Object Codes	Original Budget (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	1,414,020.00	1,641,205.00	(37,297.18)	1,641,205.00	0.00	0.0%
3) Other State Revenue		8300-8599	33,491,666.00	36,017,962.00	9,392,001.48	33,892,758.00	(2,125,204.00)	-5.9%
4) Other Local Revenue		8600-8799	2,327,638.00	4,467,946.00	500,029.33	1,840,243.00	(2,627,703.00)	-58.8%
5) TOTAL, REVENUES			37,233,324.00	42,127,113.00	9,854,733.63	37,374,206.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,821,837.00	8,946,213.00	2,315,530.68	8,900,429.00	45,784.00	0.5%
2) Classified Salaries		2000-2999	5,827,220.00	5,857,670.00	1,238,959.34	5,466,032.00	391,638.00	6.7%
3) Employee Benefits		3000-3999	11,596,399.00	11,648,420.00	1,974,829.85	10,063,138.00	1,585,282.00	13.6%
4) Books and Supplies		4000-4999	2,655,553.00	7,761,342.00	350,559.37	6,210,185.00	1,551,157.00	20.0%
5) Services and Other Operating Expenditures		5000-5999	7,883,952.00	4,895,718.00	623,983.91	4,075,145.00	820,573.00	16.8%
6) Capital Outlay		6000-6999	0.00	2,472,798.00	1,099,653.95	2,334,208.00	138,590.00	5.6%
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	1,113,857.00	1,258,400.00	0.00	1,038,517.00	219,883.00	17.5%
9) TOTAL, EXPENDITURES			37,898,818.00	42,840,561.00	7,603,517.10	38,087,654.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(665,494.00)	(713,448.00)	2,251,216.53	(713,448.00)		
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)			(665,494.00)	(713,448.00)	2,251,216.53	(713,448.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	665,494.14	713,447.72		713,447.72	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)			665,494.14	713,447.72		713,447.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			665,494.14	713,447.72		713,447.72		
2) Ending Balance, June 30 (E + F1e)			.14	(.28)		(.28)		
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	.14	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(.28)		(.28)		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,414,020.00	1,641,205.00	(37,297.18)	1,641,205.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,414,020.00	1,641,205.00	(37,297.18)	1,641,205.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	23,699,356.00	23,699,356.00	4,496,938.58	23,699,356.00	0.00	0.0%
All Other State Revenue	All Other	8590	9,792,310.00	12,318,606.00	4,895,062.90	10,193,402.00	(2,125,204.00)	-17.3%
TOTAL, OTHER STATE REVENUE			33,491,666.00	36,017,962.00	9,392,001.48	33,892,758.00	(2,125,204.00)	-5.9%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,857.00	50,857.00	(74,656.70)	50,857.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	875,961.00	875,961.00	886,274.54	557,595.00	(318,366.00)	-36.3%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,400,820.00	3,541,128.00	(311,588.51)	1,231,791.00	(2,309,337.00)	-65.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,327,638.00	4,467,946.00	500,029.33	1,840,243.00	(2,627,703.00)	-58.8%
TOTAL, REVENUES			37,233,324.00	42,127,113.00	9,854,733.63	37,374,206.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,385,011.00	7,387,406.00	2,049,172.76	7,386,777.00	629.00	0.0%
Certificated Pupil Support Salaries		1200	120,008.00	120,008.00	38,815.19	124,809.00	(4,801.00)	-4.0%
Certificated Supervisors' and Administrators' Salaries		1300	799,730.00	921,711.00	94,868.49	874,808.00	46,903.00	5.1%
Other Certificated Salaries		1900	517,088.00	517,088.00	132,674.24	514,035.00	3,053.00	0.6%
TOTAL, CERTIFICATED SALARIES			8,821,837.00	8,946,213.00	2,315,530.68	8,900,429.00	45,784.00	0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,874,401.00	4,874,401.00	1,036,471.26	4,445,683.00	428,718.00	8.8%
Classified Support Salaries		2200	172,624.00	172,624.00	18,993.63	176,273.00	(3,649.00)	-2.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	361,120.00	384,153.00	120,373.00	438,422.00	(54,269.00)	-14.1%
Clerical, Technical and Office Salaries		2400	419,075.00	426,492.00	63,121.45	405,654.00	20,838.00	4.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,827,220.00	5,857,670.00	1,238,959.34	5,466,032.00	391,638.00	6.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,136,822.00	2,169,436.00	349,653.18	2,054,842.00	114,594.00	5.3%
PERS		3201-3202	1,509,741.00	1,517,466.00	347,757.79	1,452,109.00	65,357.00	4.3%
OASDI/Medicare/Alternative		3301-3302	566,105.00	571,212.00	120,984.86	559,889.00	11,323.00	2.0%
Health and Welfare Benefits		3401-3402	5,417,928.00	5,415,863.00	851,910.98	4,426,962.00	988,901.00	18.3%
Unemployment Insurance		3501-3502	28,500.00	29,365.00	1,510.31	11,613.00	17,752.00	60.5%
Workers' Compensation		3601-3602	190,448.00	192,752.00	40,765.60	184,298.00	8,454.00	4.4%
OPEB, Allocated		3701-3702	1,710,956.00	1,716,205.00	254,466.47	1,339,077.00	377,128.00	22.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	35,899.00	36,121.00	7,780.66	34,348.00	1,773.00	4.9%
TOTAL, EMPLOYEE BENEFITS			11,596,399.00	11,648,420.00	1,974,829.85	10,063,138.00	1,585,282.00	13.6%
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	2,653,753.00	7,759,542.00	350,559.37	6,210,185.00	1,549,357.00	20.0%
Noncapitalized Equipment		4400	1,800.00	1,800.00	0.00	0.00	1,800.00	100.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,655,553.00	7,761,342.00	350,559.37	6,210,185.00	1,551,157.00	20.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	50,000.00	90,000.00	130,335.54	340,719.00	(250,719.00)	-278.6%
Travel and Conferences		5200	11,025.00	11,025.00	0.00	12,118.00	(1,093.00)	-9.9%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	168,519.00	170,023.00	36,088.45	162,024.00	7,999.00	4.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	78,750.00	78,750.00	0.00	80,200.00	(1,450.00)	-1.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,196,971.00	317,234.00	8,097.92	71,382.00	245,852.00	77.5%
Professional/Consulting Services and								
Operating Expenditures		5800	6,378,687.00	4,228,686.00	449,462.00	3,408,702.00	819,984.00	19.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,883,952.00	4,895,718.00	623,983.91	4,075,145.00	820,573.00	16.8%
CAPITAL OUTLAY								
Land		6100	0.00	13,660.00	0.00	12,990.00	670.00	4.9%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	2,459,138.00	1,099,653.95	2,321,218.00	137,920.00	5.6%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CAPITAL OUTLAY			0.00	2,472,798.00	1,099,653.95	2,334,208.00	138,590.00	5.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,113,857.00	1,258,400.00	0.00	1,038,517.00	219,883.00	17.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,113,857.00	1,258,400.00	0.00	1,038,517.00	219,883.00	17.5%
TOTAL, EXPENDITURES			37,898,818.00	42,840,561.00	7,603,517.10	38,087,654.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
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	53,236,467.00	55,507,307.00	651,366.64	54,817,602.00	(689,705.00)	-1.2%
3) Other State Revenue		8300-8599	10,740,409.00	10,925,656.00	1,919,865.88	10,925,656.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,203,616.00	1,207,127.00	312,548.61	1,049,232.00	(157,895.00)	-13.1%
5) TOTAL, REVENUES			65,180,492.00	67,640,090.00	2,883,781.13	66,792,490.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,249,074.00	17,252,585.00	4,440,149.90	16,307,150.00	945,435.00	5.5%
3) Employee Benefits		3000-3999	13,977,170.00	13,977,170.00	3,147,795.12	13,700,026.00	277,144.00	2.0%
4) Books and Supplies		4000-4999	28,622,597.00	30,829,786.00	7,932,916.54	30,083,667.00	746,119.00	2.4%
5) Services and Other Operating Expenditures		5000-5999	4,040,913.00	4,102,577.00	237,690.16	3,145,866.00	956,711.00	23.3%
6) Capital Outlay		6000-6999	1,254,000.00	1,439,247.00	162,201.04	1,759,681.00	(320,434.00)	-22.3%
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	1,180,579.00	1,182,566.00	0.00	1,156,481.00	26,085.00	2.2%
9) TOTAL, EXPENDITURES			66,324,333.00	68,783,931.00	15,920,752.76	66,152,871.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,143,841.00)	(1,143,841.00)	(13,036,971.63)	639,619.00		
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)			(1,143,841.00)	(1,143,841.00)	(13,036,971.63)	639,619.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,879,136.23	28,207,103.22		28,207,103.22	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			21,879,136.23	28,207,103.22		28,207,103.22		
d) Other Restatements		9795	0.00	(7,671,941.00)		(7,671,941.00)	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,879,136.23	20,535,162.22		20,535,162.22		
2) Ending Balance, June 30 (E + F1e)			20,735,295.23	19,391,321.22		21,174,781.22		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	1,456,577.97	2,804,203.28		2,804,203.28		

Description	Resource Codes	Object Codes	Original Budget (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	19,278,717.26	16,587,117.94		18,370,577.94		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	53,170,273.00	55,376,596.00	653,044.99	54,686,891.00	(689,705.00)	-1.2%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	66,194.00	130,711.00	(1,678.35)	130,711.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			53,236,467.00	55,507,307.00	651,366.64	54,817,602.00	(689,705.00)	-1.2%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	10,197,988.00	10,197,988.00	1,919,865.88	10,197,988.00	0.00	0.0%
All Other State Revenue		8590	542,421.00	727,668.00	0.00	727,668.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,740,409.00	10,925,656.00	1,919,865.88	10,925,656.00	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	80,250.00	80,250.00	5,149.99	35,207.00	(45,043.00)	-56.1%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	350,000.00	350,000.00	(89,107.61)	365,805.00	15,805.00	4.5%
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	773,366.00	776,877.00	396,506.23	648,220.00	(128,657.00)	-16.6%
TOTAL, OTHER LOCAL REVENUE			1,203,616.00	1,207,127.00	312,548.61	1,049,232.00	(157,895.00)	-13.1%
TOTAL, REVENUES			65,180,492.00	67,640,090.00	2,883,781.13	66,792,490.00		
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	13,602,032.00	13,602,032.00	3,779,249.75	13,122,109.00	479,923.00	3.5%
Classified Supervisors' and Administrators' Salaries		2300	1,577,133.00	1,580,644.00	433,100.06	1,352,429.00	228,215.00	14.4%
Clerical, Technical and Office Salaries		2400	969,909.00	969,909.00	227,800.09	732,612.00	237,297.00	24.5%
Other Classified Salaries		2900	1,100,000.00	1,100,000.00	0.00	1,100,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,249,074.00	17,252,585.00	4,440,149.90	16,307,150.00	945,435.00	5.5%
EMPLOYEE BENEFITS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
STRS		3101-3102	2,889.00	2,889.00	8.21	0.00	2,889.00	100.0%
PERS		3201-3202	3,387,382.00	3,387,382.00	1,025,500.24	3,398,419.00	(11,037.00)	-0.3%
OASDI/Medicare/Alternative		3301-3302	1,165,054.00	1,165,054.00	288,427.51	1,069,567.00	95,487.00	8.2%
Health and Welfare Benefits		3401-3402	6,992,113.00	6,992,113.00	1,352,325.32	6,885,138.00	106,975.00	1.5%
Unemployment Insurance		3501-3502	11,177.00	11,177.00	1,962.70	7,430.00	3,747.00	33.5%
Workers' Compensation		3601-3602	224,275.00	224,275.00	53,275.05	194,734.00	29,541.00	13.2%
OPEB, Allocated		3701-3702	2,120,158.00	2,120,158.00	403,921.46	2,056,572.00	63,586.00	3.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	74,122.00	74,122.00	22,374.63	88,166.00	(14,044.00)	-18.9%
TOTAL, EMPLOYEE BENEFITS			13,977,170.00	13,977,170.00	3,147,795.12	13,700,026.00	277,144.00	2.0%
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	3,031,187.00	3,032,053.00	1,118,078.19	4,128,592.00	(1,096,539.00)	-36.2%
Noncapitalized Equipment		4400	100,000.00	100,000.00	49,057.16	414,004.00	(314,004.00)	-314.0%
Food		4700	25,491,410.00	27,697,733.00	6,765,781.19	25,541,071.00	2,156,662.00	7.8%
TOTAL, BOOKS AND SUPPLIES			28,622,597.00	30,829,786.00	7,932,916.54	30,083,667.00	746,119.00	2.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	34,784.00	34,784.00	4,357.55	41,200.00	(6,416.00)	-18.4%
Dues and Memberships		5300	70,000.00	70,000.00	29,874.00	69,271.00	729.00	1.0%
Insurance		5400-5450	198,558.00	198,558.00	47,131.56	172,262.00	26,296.00	13.2%
Operations and Housekeeping Services		5500	698,000.00	698,000.00	97,766.43	560,199.00	137,801.00	19.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,574,956.00	1,574,956.00	45,888.89	1,833,842.00	(258,886.00)	-16.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	178,926.00	178,926.00	(24,622.16)	(55,259.00)	234,185.00	130.9%
Professional/Consulting Services and								
Operating Expenditures		5800	1,251,689.00	1,313,353.00	30,119.34	491,351.00	822,002.00	62.6%
Communications		5900	34,000.00	34,000.00	7,174.55	33,000.00	1,000.00	2.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,040,913.00	4,102,577.00	237,690.16	3,145,866.00	956,711.00	23.3%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,254,000.00	1,439,247.00	162,201.04	1,759,681.00	(320,434.00)	-22.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,254,000.00	1,439,247.00	162,201.04	1,759,681.00	(320,434.00)	-22.3%
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Indirect Costs - Interfund		7350	1,180,579.00	1,182,566.00	0.00	1,156,481.00	26,085.00	2.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,180,579.00	1,182,566.00	0.00	1,156,481.00	26,085.00	2.2%
TOTAL, EXPENDITURES			66,324,333.00	68,783,931.00	15,920,752.76	66,152,871.00		
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%
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)	17,456,710.11
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	913,867.83
Total, Restricted Balance		18,370,577.94

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(631.66)	2,904.00	2,904.00	New
5) TOTAL, REVENUES			0.00	0.00	(631.66)	2,904.00		
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	61,600.00	61,600.00	0.00	0.00	61,600.00	100.0%
5) Services and Other Operating Expenditures		5000-5999	4,851,244.00	4,800,780.00	14,723.53	6,146,219.00	(1,345,439.00)	-28.0%
6) Capital Outlay		6000-6999	2,143,565.00	2,109,029.00	0.00	156,016.00	1,953,013.00	92.6%
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			7,056,409.00	6,971,409.00	14,723.53	6,302,235.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,056,409.00)	(6,971,409.00)	(15,355.19)	(6,299,331.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	7,656,409.00	7,656,409.00	0.00	6,299,331.00	(1,357,078.00)	-17.7%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,656,409.00	7,656,409.00	0.00	6,299,331.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			600,000.00	685,000.00	(15,355.19)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			600,000.00	685,000.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	600,000.00	685,000.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	(631.66)	2,904.00	2,904.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(631.66)	2,904.00	2,904.00	New
TOTAL, REVENUES			0.00	0.00	(631.66)	2,904.00		
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	61,600.00	61,600.00	0.00	0.00	61,600.00	100.0%
TOTAL, BOOKS AND SUPPLIES			61,600.00	61,600.00	0.00	0.00	61,600.00	100.0%
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	4,624,090.00	4,727,554.00	14,365.61	5,471,110.00	(743,556.00)	-15.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	94,934.00	72,326.00	357.92	28,955.00	43,371.00	60.0%
Professional/Consulting Services and Operating Expenditures		5800	132,220.00	900.00	0.00	646,154.00	(645,254.00)	-71,694.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,851,244.00	4,800,780.00	14,723.53	6,146,219.00	(1,345,439.00)	-28.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,143,565.00	2,109,029.00	0.00	156,016.00	1,953,013.00	92.6%
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			2,143,565.00	2,109,029.00	0.00	156,016.00	1,953,013.00	92.6%
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			7,056,409.00	6,971,409.00	14,723.53	6,302,235.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	7,656,409.00	7,656,409.00	0.00	6,299,331.00	(1,357,078.00)	-17.7%
(a) TOTAL, INTERFUND TRANSFERS IN			7,656,409.00	7,656,409.00	0.00	6,299,331.00	(1,357,078.00)	-17.7%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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)			7,656,409.00	7,656,409.00	0.00	6,299,331.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,763,086.00	2,606,086.00	(1,269,709.66)	2,606,086.00	0.00	0.0%
5) TOTAL, REVENUES			1,763,086.00	2,606,086.00	(1,269,709.66)	2,606,086.00		
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	273,000.00	273,000.00	78,511.61	273,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			273,000.00	273,000.00	78,511.61	273,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,490,086.00	2,333,086.00	(1,348,221.27)	2,333,086.00		
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	119,621,951.00	146,391,766.00	0.00	69,554,037.00	76,837,729.00	52.5%
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			(119,621,951.00)	(146,391,766.00)	0.00	(69,554,037.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(118,131,865.00)	(144,058,680.00)	(1,348,221.27)	(67,220,951.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	119,904,987.21	145,829,278.72		145,829,278.72	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)			119,904,987.21	145,829,278.72		145,829,278.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			119,904,987.21	145,829,278.72		145,829,278.72		
2) Ending Balance, June 30 (E + F1e)			1,773,122.21	1,770,598.72		78,608,327.72		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,773,122.21	1,770,598.72		78,608,327.72		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,763,086.00	2,606,086.00	(1,269,709.66)	2,606,086.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,763,086.00	2,606,086.00	(1,269,709.66)	2,606,086.00	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, REVENUES			1,763,086.00	2,606,086.00	(1,269,709.66)	2,606,086.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
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	250,000.00	250,000.00	24,955.87	36,263.00	213,737.00	85.5%
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	39,556.56	135,952.00	(135,952.00)	New
Professional/Consulting Services and Operating Expenditures		5800	23,000.00	23,000.00	13,999.18	100,785.00	(77,785.00)	-338.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			273,000.00	273,000.00	78,511.61	273,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			273,000.00	273,000.00	78,511.61	273,000.00		
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	119,621,951.00	146,391,766.00	0.00	69,554,037.00	76,837,729.00	52.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			119,621,951.00	146,391,766.00	0.00	69,554,037.00	76,837,729.00	52.5%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(119,621,951.00)	(146,391,766.00)	0.00	(69,554,037.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,385,000.00	1,385,000.00	607,347.31	1,944,708.00	559,708.00	40.4%
5) TOTAL, REVENUES			1,385,000.00	1,385,000.00	607,347.31	1,944,708.00		
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	41,250.00	0.00	9,587.00	31,663.00	76.8%
5) Services and Other Operating Expenditures		5000-5999	2,705,718.00	1,228,968.00	0.00	42,880.00	1,186,088.00	96.5%
6) Capital Outlay		6000-6999	40,896.00	1,476,396.00	0.00	124,474.00	1,351,922.00	91.6%
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			2,746,614.00	2,746,614.00	0.00	176,941.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,361,614.00)	(1,361,614.00)	607,347.31	1,767,767.00		
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	40,500.00	40,500.00	0.00	30,000.00	10,500.00	25.9%
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			(40,500.00)	(40,500.00)	0.00	(30,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,402,114.00)	(1,402,114.00)	607,347.31	1,737,767.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,670,269.62	3,422,208.41		3,422,208.41	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)			3,670,269.62	3,422,208.41		3,422,208.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,670,269.62	3,422,208.41		3,422,208.41		
2) Ending Balance, June 30 (E + F1e)			2,268,155.62	2,020,094.41		5,159,975.41		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,268,155.62	2,020,094.41		5,159,975.41		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	35,000.00	35,000.00	(22,854.73)	39,133.00	4,133.00	11.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	1,350,000.00	1,350,000.00	630,202.04	1,905,575.00	555,575.00	41.2%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,385,000.00	1,385,000.00	607,347.31	1,944,708.00	559,708.00	40.4%
TOTAL, REVENUES			1,385,000.00	1,385,000.00	607,347.31	1,944,708.00		
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	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	41,250.00	0.00	9,587.00	31,663.00	76.8%
TOTAL, BOOKS AND SUPPLIES			0.00	41,250.00	0.00	9,587.00	31,663.00	76.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	1,574,152.00	74,152.00	0.00	25,540.00	48,612.00	65.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	22,650.00	0.00	0.00	22,650.00	100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,131,566.00	1,132,166.00	0.00	17,340.00	1,114,826.00	98.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,705,718.00	1,228,968.00	0.00	42,880.00	1,186,088.00	96.5%
CAPITAL OUTLAY								
Land		6100	3,360.00	7,110.00	0.00	0.00	7,110.00	100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	37,536.00	1,469,286.00	0.00	124,474.00	1,344,812.00	91.5%
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			40,896.00	1,476,396.00	0.00	124,474.00	1,351,922.00	91.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,746,614.00	2,746,614.00	0.00	176,941.00		
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	40,500.00	40,500.00	0.00	30,000.00	10,500.00	25.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			40,500.00	40,500.00	0.00	30,000.00	10,500.00	25.9%
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)			(40,500.00)	(40,500.00)	0.00	(30,000.00)		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	5,159,975.41
Total, Restricted Balance		5,159,975.41

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	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	600,000.00	600,000.00	(28,926.09)	491,811.00	(108,189.00)	-18.0%
5) TOTAL, REVENUES			600,000.00	600,000.00	(28,926.09)	491,811.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,221,551.00	1,221,551.00	0.00	1,161,530.00	60,021.00	4.9%
3) Employee Benefits		3000-3999	650,198.00	650,198.00	0.00	670,942.00	(20,744.00)	-3.2%
4) Books and Supplies		4000-4999	2,843,288.00	4,587,080.00	63,055.59	2,914,090.00	1,672,990.00	36.5%
5) Services and Other Operating Expenditures		5000-5999	35,881,234.00	42,725,840.00	2,650,799.13	12,160,683.00	30,565,157.00	71.5%
6) Capital Outlay		6000-6999	53,674,506.00	51,731,632.00	10,090,307.81	52,589,625.00	(857,993.00)	-1.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			94,270,777.00	100,916,301.00	12,804,162.53	69,496,870.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(93,670,777.00)	(100,316,301.00)	(12,833,088.62)	(69,005,059.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	114,476,042.00	160,360,148.00	0.00	63,254,706.00	(97,105,442.00)	-60.6%
b) Transfers Out		7600-7629	0.00	19,114,291.00	0.00	0.00	19,114,291.00	100.0%
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			114,476,042.00	141,245,857.00	0.00	63,254,706.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,805,265.00	40,929,556.00	(12,833,088.62)	(5,750,353.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,941,137.61	50,117,062.07		50,117,062.07	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)			22,941,137.61	50,117,062.07		50,117,062.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,941,137.61	50,117,062.07		50,117,062.07		
2) Ending Balance, June 30 (E + F1e)			43,746,402.61	91,046,618.07		44,366,709.07		
Components of Ending Fund Balance								
a) Nonspendable								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	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	43,746,402.61	91,046,618.07		44,366,709.07		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	600,000.00	600,000.00	(28,926.09)	491,811.00	(108,189.00)	-18.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			600,000.00	600,000.00	(28,926.09)	491,811.00	(108,189.00)	-18.0%
TOTAL, REVENUES			600,000.00	600,000.00	(28,926.09)	491,811.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	954,673.00	954,673.00	0.00	857,687.00	96,986.00	10.2%
Classified Supervisors' and Administrators' Salaries		2300	141,096.00	141,096.00	0.00	165,964.00	(24,868.00)	-17.6%
Clerical, Technical and Office Salaries		2400	125,782.00	125,782.00	0.00	137,879.00	(12,097.00)	-9.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,221,551.00	1,221,551.00	0.00	1,161,530.00	60,021.00	4.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	308,242.00	308,242.00	0.00	300,328.00	7,914.00	2.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	87,336.00	87,336.00	0.00	85,532.00	1,804.00	2.1%
Unemployment Insurance		3401-3402	179,616.00	179,616.00	0.00	207,359.00	(27,743.00)	-15.4%
Workers' Compensation		3501-3502	2,283.00	2,283.00	0.00	560.00	1,723.00	75.5%
OPEB, Allocated		3601-3602	14,841.00	14,841.00	0.00	14,618.00	223.00	1.5%
OPEB, Active Employees		3701-3702	56,896.00	56,896.00	0.00	61,938.00	(5,042.00)	-8.9%
Other Employee Benefits		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		3901-3902	984.00	984.00	0.00	607.00	377.00	38.3%
			650,198.00	650,198.00	0.00	670,942.00	(20,744.00)	-3.2%
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	1,150.00	1,150.00	0.00	80,183.00	(79,033.00)	-6,872.4%
Noncapitalized Equipment		4400	2,842,138.00	4,585,930.00	63,055.59	2,833,907.00	1,752,023.00	38.2%
TOTAL, BOOKS AND SUPPLIES			2,843,288.00	4,587,080.00	63,055.59	2,914,090.00	1,672,990.00	36.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	13,129.00	13,129.00	0.00	12,872.00	257.00	2.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,742,829.00	26,047,154.00	1,655,089.12	5,377,529.00	20,669,625.00	79.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,480,141.00	3,768,474.00	118,677.37	350,998.00	3,417,476.00	90.7%
Professional/Consulting Services and Operating Expenditures		5800	10,645,135.00	12,897,083.00	877,032.64	6,419,284.00	6,477,799.00	50.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,881,234.00	42,725,840.00	2,650,799.13	12,160,683.00	30,565,157.00	71.5%
CAPITAL OUTLAY								
Land		6100	1,059,364.00	1,012,618.00	441.00	158,684.00	853,934.00	84.3%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	48,796,373.00	47,659,172.00	10,089,866.81	52,128,952.00	(4,469,780.00)	-9.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	3,818,769.00	3,059,842.00	0.00	301,989.00	2,757,853.00	90.1%
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			53,674,506.00	51,731,632.00	10,090,307.81	52,589,625.00	(857,993.00)	-1.7%
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%

Description	Resource Codes	Object Codes	Original Budget (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%
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			94,270,777.00	100,916,301.00	12,804,162.53	69,496,870.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund		8913	0.00	0.00	0.00	0.00	0.00	0.0%
From: All Other Funds			0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	114,476,042.00	160,360,148.00	0.00	63,254,706.00	(97,105,442.00)	-60.6%
(a) TOTAL, INTERFUND TRANSFERS IN			114,476,042.00	160,360,148.00	0.00	63,254,706.00	(97,105,442.00)	-60.6%
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	19,114,291.00	0.00	0.00	19,114,291.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	19,114,291.00	0.00	0.00	19,114,291.00	100.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			114,476,042.00	141,245,857.00	0.00	63,254,706.00		

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	40,000.00	40,000.00	(9,707.58)	40,000.00	0.00	0.0%
5) TOTAL, REVENUES			40,000.00	40,000.00	(9,707.58)	40,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	202,231.00	202,231.00	408,192.53	199,292.00	2,939.00	1.5%
3) Employee Benefits		3000-3999	187,393.00	187,393.00	202,509.35	116,383.00	71,010.00	37.9%
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	847,288.00	847,288.00	7,579.99	482,929.00	364,359.00	43.0%
6) Capital Outlay		6000-6999	426,834.00	426,834.00	520.15	72,827.00	354,007.00	82.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,663,746.00	1,663,746.00	618,802.02	871,431.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,623,746.00)	(1,623,746.00)	(628,509.60)	(831,431.00)		
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)			(1,623,746.00)	(1,623,746.00)	(628,509.60)	(831,431.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,623,800.84	2,751,660.63		2,751,660.63	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,623,800.84	2,751,660.63		2,751,660.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,623,800.84	2,751,660.63		2,751,660.63		
2) Ending Balance, June 30 (E + F1e)			1,000,054.84	1,127,914.63		1,920,229.63		
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	1,000,054.84	1,127,914.63		1,920,229.63		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	(9,707.58)	40,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,000.00	40,000.00	(9,707.58)	40,000.00	0.00	0.0%
TOTAL, REVENUES			40,000.00	40,000.00	(9,707.58)	40,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	129,455.00	129,455.00	293,630.90	146,510.00	(17,055.00)	-13.2%
Classified Supervisors' and Administrators' Salaries		2300	41,987.00	41,987.00	62,068.19	28,451.00	13,536.00	32.2%
Clerical, Technical and Office Salaries		2400	30,789.00	30,789.00	52,493.44	24,331.00	6,458.00	21.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			202,231.00	202,231.00	408,192.53	199,292.00	2,939.00	1.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	50,551.00	50,551.00	107,015.70	51,941.00	(1,390.00)	-2.7%
OASDI/Medicare/Alternative		3301-3302	19,314.00	19,314.00	29,911.61	14,208.00	5,106.00	26.4%
Health and Welfare Benefits		3401-3402	86,262.00	86,262.00	46,163.43	36,592.00	49,670.00	57.6%
Unemployment Insurance		3501-3502	506.00	506.00	195.43	93.00	413.00	81.6%
Workers' Compensation		3601-3602	3,669.00	3,669.00	5,218.51	2,512.00	1,157.00	31.5%
OPEB, Allocated		3701-3702	27,067.00	27,067.00	13,788.68	10,930.00	16,137.00	59.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Employee Benefits		3901-3902	24.00	24.00	215.99	107.00	(83.00)	-345.8%
TOTAL, EMPLOYEE BENEFITS			187,393.00	187,393.00	202,509.35	116,383.00	71,010.00	37.9%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	3,246.00	3,246.00	4,616.43	2,271.00	975.00	30.0%
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	5,500.00	5,500.00	0.00	0.00	5,500.00	100.0%
Professional/Consulting Services and Operating Expenditures		5800	838,542.00	838,542.00	2,963.56	480,658.00	357,884.00	42.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			847,288.00	847,288.00	7,579.99	482,929.00	364,359.00	43.0%
CAPITAL OUTLAY								
Land		6100	5,000.00	5,000.00	0.00	0.00	5,000.00	100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	396,834.00	396,834.00	520.15	72,827.00	324,007.00	81.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	25,000.00	25,000.00	0.00	0.00	25,000.00	100.0%
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			426,834.00	426,834.00	520.15	72,827.00	354,007.00	82.9%
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			1,663,746.00	1,663,746.00	618,802.02	871,431.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	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
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	988,903.00	988,903.00	0.00	988,903.00	0.00	0.0%
4) Other Local Revenue		8600-8799	57,735,801.00	57,735,801.00	795,716.83	57,735,801.00	0.00	0.0%
5) TOTAL, REVENUES			58,724,704.00	58,724,704.00	795,716.83	58,724,704.00		
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	61,481,281.00	61,481,281.00	100,234,984.88	61,481,209.00	72.00	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			61,481,281.00	61,481,281.00	100,234,984.88	61,481,209.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,756,577.00)	(2,756,577.00)	(99,439,268.05)	(2,756,505.00)		
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)			(2,756,577.00)	(2,756,577.00)	(99,439,268.05)	(2,756,505.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	120,723,053.89	120,327,312.54		120,327,312.54	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			120,723,053.89	120,327,312.54		120,327,312.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			120,723,053.89	120,327,312.54		120,327,312.54		
2) Ending Balance, June 30 (E + F1e)			117,966,476.89	117,570,735.54		117,570,807.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	117,966,476.89	117,570,735.54		117,570,807.54		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	988,903.00	988,903.00	0.00	988,903.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			988,903.00	988,903.00	0.00	988,903.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	53,817,374.00	53,817,374.00	0.00	53,817,374.00	0.00	0.0%
Unsecured Roll		8612	385,556.00	385,556.00	227,044.42	385,556.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	1,463,324.00	1,463,324.00	378,425.09	1,463,324.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,069,547.00	2,069,547.00	10,514.17	2,069,547.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	179,733.15	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			57,735,801.00	57,735,801.00	795,716.83	57,735,801.00	0.00	0.0%
TOTAL, REVENUES			58,724,704.00	58,724,704.00	795,716.83	58,724,704.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	22,301.00	22,301.00	32.13	22,297.00	4.00	0.0%
Debt Service - Interest		7438	24,778,917.00	24,778,917.00	72,144,850.10	24,778,850.00	67.00	0.0%
Other Debt Service - Principal		7439	36,680,063.00	36,680,063.00	28,090,102.65	36,680,062.00	1.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			61,481,281.00	61,481,281.00	100,234,984.88	61,481,209.00	72.00	0.0%
TOTAL, EXPENDITURES			61,481,281.00	61,481,281.00	100,234,984.88	61,481,209.00		

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)
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: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	260,005,331.00	263,131,248.00	30,705,446.03	263,131,248.00	0.00	0.0%
5) TOTAL, REVENUES			260,005,331.00	263,131,248.00	30,705,446.03	263,131,248.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,051,640.00	1,976,551.00	562,102.12	2,004,246.00	(27,695.00)	-1.4%
3) Employee Benefits		3000-3999	1,209,363.00	1,224,187.00	296,440.58	1,186,767.00	37,420.00	3.1%
4) Books and Supplies		4000-4999	19,710.00	13,748.00	3,666.54	17,048.00	(3,300.00)	-24.0%
5) Services and Other Operating Expenses		5000-5999	207,761,736.00	215,910,891.00	67,265,751.00	212,991,579.00	2,919,312.00	1.4%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			211,042,449.00	219,125,377.00	68,127,960.24	216,199,640.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			48,962,882.00	44,005,871.00	(37,422,514.21)	46,931,608.00		
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	2,000,000.00	2,000,000.00	500,000.00	2,000,000.00	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			(2,000,000.00)	(2,000,000.00)	(500,000.00)	(2,000,000.00)		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			46,962,882.00	42,005,871.00	(37,922,514.21)	44,931,608.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	106,614,625.93	113,860,005.21		113,860,005.21	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			106,614,625.93	113,860,005.21		113,860,005.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			106,614,625.93	113,860,005.21		113,860,005.21		
2) Ending Net Position, June 30 (E + F1e)			153,577,507.93	155,865,876.21		158,791,613.21		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	153,577,507.93	155,865,876.21		158,791,613.21		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,701,413.00	1,701,413.00	(1,143,365.18)	2,857,842.00	1,156,429.00	68.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	229,113,411.00	253,561,108.00	30,388,436.87	251,857,233.00	(1,703,875.00)	-0.7%
All Other Fees and Contracts		8689	5,266,891.00	5,266,891.00	1,219,938.57	5,467,705.00	200,814.00	3.8%
Other Local Revenue								
All Other Local Revenue		8699	23,923,616.00	2,601,836.00	240,435.77	2,948,468.00	346,632.00	13.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			260,005,331.00	263,131,248.00	30,705,446.03	263,131,248.00	0.00	0.0%
TOTAL, REVENUES			260,005,331.00	263,131,248.00	30,705,446.03	263,131,248.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	13,000.00	13,000.00	0.00	60,990.00	(47,990.00)	-369.2%
Classified Supervisors' and Administrators' Salaries		2300	660,138.00	660,138.00	227,849.59	679,886.00	(19,748.00)	-3.0%
Clerical, Technical and Office Salaries		2400	1,378,502.00	1,303,413.00	334,252.53	1,263,370.00	40,043.00	3.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,051,640.00	1,976,551.00	562,102.12	2,004,246.00	(27,695.00)	-1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	460,692.00	475,516.00	149,531.86	464,989.00	10,527.00	2.2%
OASDI/Medicare/Alternative		3301-3302	150,960.00	150,960.00	40,756.57	146,705.00	4,255.00	2.8%
Health and Welfare Benefits		3401-3402	420,132.00	420,132.00	74,980.89	411,945.00	8,187.00	1.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unemployment Insurance		3501-3502	8,149.00	8,149.00	270.84	4,497.00	3,652.00	44.8%
Workers' Compensation		3601-3602	30,749.00	30,749.00	7,258.87	27,251.00	3,498.00	11.4%
OPEB, Allocated		3701-3702	133,622.00	133,622.00	22,396.81	126,866.00	6,756.00	5.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	5,059.00	5,059.00	1,244.74	4,514.00	545.00	10.8%
TOTAL, EMPLOYEE BENEFITS			1,209,363.00	1,224,187.00	296,440.58	1,186,767.00	37,420.00	3.1%
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	19,710.00	13,748.00	3,666.54	17,048.00	(3,300.00)	-24.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			19,710.00	13,748.00	3,666.54	17,048.00	(3,300.00)	-24.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	49,032.00	49,032.00	61,382.84	73,101.00	(24,069.00)	-49.1%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	5,415,218.00	5,415,218.00	585,680.28	4,804,533.00	610,685.00	11.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	78,793.00	78,793.00	16,157.01	86,783.00	(7,990.00)	-10.1%
Professional/Consulting Services and Operating Expenditures		5800	202,147,050.00	210,296,205.00	66,599,383.12	207,956,061.00	2,340,144.00	1.1%
Communications		5900	71,643.00	71,643.00	3,147.75	71,101.00	542.00	0.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			207,761,736.00	215,910,891.00	67,265,751.00	212,991,579.00	2,919,312.00	1.4%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			211,042,449.00	219,125,377.00	68,127,960.24	216,199,640.00		
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	2,000,000.00	2,000,000.00	500,000.00	2,000,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	2,000,000.00	500,000.00	2,000,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(2,000,000.00)	(2,000,000.00)	(500,000.00)	(2,000,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,000,000.00	2,000,000.00	(3,060,639.58)	2,000,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,000,000.00	2,000,000.00	(3,060,639.58)	2,000,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	150,000.00	150,000.00	14,812.02	150,000.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			150,000.00	150,000.00	14,812.02	150,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			1,850,000.00	1,850,000.00	(3,075,451.60)	1,850,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,500,000.00	3,500,000.00	875,000.00	3,500,000.00	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			3,500,000.00	3,500,000.00	875,000.00	3,500,000.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			5,350,000.00	5,350,000.00	(2,200,451.60)	5,350,000.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	65,825,812.42	69,772,871.62		69,772,871.62	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			65,825,812.42	69,772,871.62		69,772,871.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			65,825,812.42	69,772,871.62		69,772,871.62		
2) Ending Net Position, June 30 (E + F1e)			71,175,812.42	75,122,871.62		75,122,871.62		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	71,175,812.42	75,122,871.62		75,122,871.62		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,000,000.00	2,000,000.00	(3,060,639.58)	2,000,000.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,000,000.00	2,000,000.00	(3,060,639.58)	2,000,000.00	0.00	0.0%
TOTAL, REVENUES			2,000,000.00	2,000,000.00	(3,060,639.58)	2,000,000.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	150,000.00	150,000.00	14,812.02	150,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			150,000.00	150,000.00	14,812.02	150,000.00	0.00	0.0%
TOTAL, EXPENSES			150,000.00	150,000.00	14,812.02	150,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	3,500,000.00	3,500,000.00	875,000.00	3,500,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,500,000.00	3,500,000.00	875,000.00	3,500,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + c - d + e)			3,500,000.00	3,500,000.00	875,000.00	3,500,000.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	75,122,871.62
Total, Restricted Net Position		75,122,871.62

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)	64,915.76	64,915.76	62,893.00	64,936.64	20.88	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	64,915.76	64,915.76	62,893.00	64,936.64	20.88	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	64,915.76	64,915.76	62,893.00	64,936.64	20.88	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	0.00	0.00	0.00	0.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools	16.47	16.47	16.47	16.47	0.00	0.0%
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)	16.47	16.47	16.47	16.47	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	16.47	16.47	16.47	16.47	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA					0.00	
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			627,894,318.00	587,270,673.00	524,554,917.00	523,481,436.00	539,789,247.00	442,618,718.00	501,356,455.00	501,848,017.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		37,193,339.00	37,193,339.00	119,561,770.00	66,948,011.00	66,948,011.00	119,561,770.00	66,948,011.00	63,334,611.00
Property Taxes	8020-8079			664,267.00				32,405,961.00	1,440,265.00	664,267.00
Miscellaneous Funds	8080-8099						(1,218,764.00)	(426,870.00)	(186,223.00)	(37,458.00)
Federal Revenue	8100-8299		6,454,697.00	17,025,905.00	15,444.00	608,156.00	10,787,436.00	47,276,365.00	63,091,078.00	25,940,741.00
Other State Revenue	8300-8599		8,450,329.00	8,525,536.00	19,967,965.00	16,668,630.00	13,105,981.00	20,666,751.00	25,654,410.00	12,526,398.00
Other Local Revenue	8600-8799		1,679,550.00	618,462.00	8,109,318.00	3,050,846.00	678,950.00	2,300,132.00	925,872.00	4,447,514.00
Interfund Transfers In	8910-8929			218,284.00	25,151.00	1,041,483.00	129,629.00	129,629.00	259,258.00	129,629.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			53,777,915.00	64,245,793.00	147,679,648.00	88,317,126.00	90,431,243.00	221,913,738.00	158,132,671.00	107,005,702.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		5,928,741.00	52,072,135.00	51,246,163.00	52,017,131.00	48,992,384.00	40,190,681.00	48,327,668.00	52,883,492.00
Classified Salaries	2000-2999		12,949,157.00	12,847,603.00	15,544,884.00	15,859,901.00	17,786,003.00	18,110,123.00	16,984,479.00	20,080,124.00
Employee Benefits	3000-3999		6,854,048.00	14,981,370.00	36,648,679.00	33,528,056.00	41,885,929.00	46,446,273.00	38,186,017.00	47,325,569.00
Books and Supplies	4000-4999		6,335,877.00	19,625,231.00	11,844,411.00	10,078,042.00	22,286,148.00	5,143,776.00	7,777,693.00	10,258,276.00
Services	5000-5999		13,441,753.00	12,135,769.00	12,604,011.00	18,301,010.00	17,151,696.00	25,891,574.00	20,890,317.00	16,082,474.00
Capital Outlay	6000-6599		2,344,306.00	14,914,433.00	9,664,775.00	5,622,851.00	25,269,560.00	5,764,665.00	16,528,025.00	13,424,049.00
Other Outgo	7000-7499		198,580.00	73,902.00	134,851.00	113,009.00	217,731.00	420,556.00	137,649.00	212,619.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629			531,013.00	531,013.00	883,593.00	177,004.00	619,515.00	177,004.00	
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			48,052,462.00	127,181,456.00	138,218,787.00	136,403,593.00	173,766,455.00	142,587,163.00	149,008,852.00	160,266,603.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		233,486.00	2,593,642.00	9,299,229.00	73,259,208.00	1,739,102.00	314.00	602,624.00	1,385,397.00
Due From Other Funds	9310		12,382,074.00	15,813,779.00		11,584,749.00				
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	12,615,560.00	18,407,421.00	9,299,229.00	84,843,957.00	1,739,102.00	314.00	602,624.00	1,385,397.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		43,150,879.00	5,658,063.00	8,623,571.00	20,449,679.00	15,574,419.00	20,589,152.00	9,234,881.00	6,156,935.00
Due To Other Funds	9610		15,813,779.00	12,529,451.00	11,210,000.00					
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	58,964,658.00	18,187,514.00	19,833,571.00	20,449,679.00	15,574,419.00	20,589,152.00	9,234,881.00	6,156,935.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(46,349,098.00)	219,907.00	(10,534,342.00)	64,394,278.00	(13,835,317.00)	(20,588,838.00)	(8,632,257.00)	(4,771,538.00)
E. NET INCREASE/DECREASE (B - C + D)			(40,623,645.00)	(62,715,756.00)	(1,073,481.00)	16,307,811.00	(97,170,529.00)	58,737,737.00	491,562.00	(58,032,439.00)
F. ENDING CASH (A + E)			587,270,673.00	524,554,917.00	523,481,436.00	539,789,247.00	442,618,718.00	501,356,455.00	501,848,017.00	443,815,578.00
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		443,815,578.00	467,532,747.00	484,842,269.00	458,799,441.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	115,102,382.00	63,334,611.00	63,334,611.00	115,102,383.00	0.00		934,562,849.00	934,562,849.00
Property Taxes	8020-8079		33,070,228.00	2,880,529.00	10,825,987.00			81,951,504.00	81,951,504.00
Miscellaneous Funds	8080-8099	(734,044.00)	(411,594.00)	(390,660.00)	(30,417.00)	(852,534.00)		(4,288,564.00)	(4,288,564.00)
Federal Revenue	8100-8299	29,210,492.00	22,934,886.00	27,152,265.00	24,540,259.00	92,045,305.00		367,083,029.00	367,083,029.00
Other State Revenue	8300-8599	19,491,196.00	20,423,054.00	19,646,900.00	20,689,966.00	84,875,598.00		290,692,714.00	290,692,714.00
Other Local Revenue	8600-8799	1,460,801.00	842,304.00	1,148,118.00	2,470,045.00	1,794,754.00		29,526,666.00	29,526,666.00
Interfund Transfers In	8910-8929	971,840.00	518,516.00	156,120.00	249,792.00			3,829,331.00	3,829,331.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		165,502,667.00	140,712,005.00	113,927,883.00	173,848,015.00	177,863,123.00	0.00	1,703,357,529.00	1,703,357,529.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	53,516,649.00	43,737,429.00	54,704,422.00	36,591,295.00	16,679,319.00		556,887,509.00	556,887,509.00
Classified Salaries	2000-2999	17,381,170.00	14,599,093.00	16,952,562.00	14,598,631.00	13,102,762.00		206,796,492.00	206,796,492.00
Employee Benefits	3000-3999	40,033,671.00	40,799,880.00	44,032,876.00	41,847,587.00	26,320,234.00		458,890,189.00	458,890,189.00
Books and Supplies	4000-4999	4,946,395.00	3,942,416.00	4,602,110.00	17,593,724.00	20,752,456.00		145,186,555.00	145,186,555.00
Services	5000-5999	16,171,593.00	15,839,235.00	15,888,764.00	15,713,876.00	27,394,086.00		227,506,158.00	227,506,158.00
Capital Outlay	6000-6599	5,821,710.00	3,841,808.00	636,012.00	3,588,643.00	86,022,692.00		193,443,529.00	193,443,529.00
Other Outgo	7000-7499	117,873.00	323,725.00	166,469.00	152,926.00	(42,439.00)		2,227,451.00	2,227,451.00
Interfund Transfers Out	7600-7629	177,004.00	177,004.00	177,004.00	814,220.00	1,034,957.00		5,299,331.00	5,299,331.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		138,166,065.00	123,260,590.00	137,160,219.00	130,900,902.00	191,264,067.00	0.00	1,796,237,214.00	1,796,237,214.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	616,378.00	17,464.00	7,504,628.00	585,751.00			97,837,223.00	
Due From Other Funds	9310							39,780,602.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		616,378.00	17,464.00	7,504,628.00	585,751.00	0.00	0.00	137,617,825.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	4,235,811.00	159,357.00	10,315,120.00	6,614,709.00			150,762,576.00	
Due To Other Funds	9610							39,553,230.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		4,235,811.00	159,357.00	10,315,120.00	6,614,709.00	0.00	0.00	190,315,806.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(3,619,433.00)	(141,893.00)	(2,810,492.00)	(6,028,958.00)	0.00	0.00	(52,697,981.00)	
E. NET INCREASE/DECREASE (B - C + D)		23,717,169.00	17,309,522.00	(26,042,828.00)	36,918,155.00	(13,400,944.00)	0.00	(145,577,666.00)	(92,879,685.00)
F. ENDING CASH (A + E)		467,532,747.00	484,842,269.00	458,799,441.00	495,717,596.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								482,316,652.00	

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			495,717,596.00	486,431,438.00	419,227,758.00	472,488,931.00	413,123,628.00	351,922,941.00	387,505,174.00	350,381,504.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		37,234,014.00	37,234,014.00	119,211,990.00	67,021,225.00	67,021,225.00	119,211,990.00	67,021,225.00	67,021,224.00
Property Taxes	8020-8079			664,267.00				32,405,961.00	1,440,265.00	664,267.00
Miscellaneous Funds	8080-8099					(214,805.00)	(1,218,764.00)	(426,870.00)	(186,223.00)	(37,458.00)
Federal Revenue	8100-8299		338,457.00	5,863,350.00	42,191,366.00	325,739.00	10,253,666.00	7,176,150.00	2,606,475.00	947,336.00
Other State Revenue	8300-8599		3,216,486.00	8,528,585.00	30,894,785.00	17,314,091.00	13,110,669.00	13,671,639.00	25,663,586.00	17,027,123.00
Other Local Revenue	8600-8799		1,188,560.00	618,462.00	3,145,714.00	550,846.00	678,950.00	2,300,132.00	925,872.00	4,447,514.00
Interfund Transfers In	8910-8929		129,629.00	388,887.00	596,293.00	259,258.00	129,629.00	129,629.00	259,258.00	129,629.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			42,107,146.00	53,297,565.00	196,040,148.00	85,256,354.00	89,975,375.00	174,468,631.00	97,730,458.00	90,199,635.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		8,331,320.00	53,439,057.00	52,656,393.00	53,450,373.00	50,335,342.00	41,270,920.00	49,650,785.00	54,461,989.00
Classified Salaries	2000-2999		24,742,014.00	13,473,542.00	16,221,299.00	16,570,674.00	18,620,134.00	18,957,918.00	17,700,504.00	20,926,654.00
Employee Benefits	3000-3999		12,843,893.00	15,220,550.00	37,193,039.00	34,014,377.00	42,546,308.00	47,199,054.00	38,723,859.00	47,992,141.00
Books and Supplies	4000-4999		137,105.00	19,789,811.00	11,943,741.00	8,235,441.00	22,473,044.00	5,186,912.00	7,842,918.00	10,344,304.00
Services	5000-5999		3,994,136.00	12,387,067.00	15,927,127.00	24,664,321.00	17,506,860.00	26,427,717.00	21,322,898.00	16,415,498.00
Capital Outlay	6000-6599		797,876.00	2,718,174.00	3,215,693.00	9,336,967.00	4,605,409.00	1,050,617.00	3,012,253.00	2,446,550.00
Other Outgo	7000-7499		43,538.00	31,084.00	56,720.00	47,533.00	91,581.00	176,892.00	57,897.00	89,430.00
Interfund Transfers Out	7600-7629		149,592.00	531,013.00	531,013.00	883,593.00	177,004.00	619,515.00	177,004.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		(2,750,002.00)	(2,750,000.00)	(2,750,000.00)	(2,750,000.00)	(2,750,000.00)	(2,750,000.00)	(2,750,000.00)	(2,750,000.00)
TOTAL DISBURSEMENTS			48,289,472.00	114,840,298.00	134,995,025.00	144,453,279.00	153,605,682.00	138,139,545.00	135,738,118.00	149,926,566.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		142,524,988.00	1,517,121.00	3,268,980.00	534,008.00	3,158,353.00	571.00	1,094,414.00	2,515,996.00
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	142,524,988.00	1,517,121.00	3,268,980.00	534,008.00	3,158,353.00	571.00	1,094,414.00	2,515,996.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		145,628,820.00	7,178,068.00	11,052,930.00	702,386.00	728,733.00	747,424.00	210,424.00	199,095.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	145,628,820.00	7,178,068.00	11,052,930.00	702,386.00	728,733.00	747,424.00	210,424.00	199,095.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(3,103,832.00)	(5,660,947.00)	(7,783,950.00)	(168,378.00)	2,429,620.00	(746,853.00)	883,990.00	2,316,901.00
E. NET INCREASE/DECREASE (B - C + D)			(9,286,158.00)	(67,203,680.00)	53,261,173.00	(59,365,303.00)	(61,200,687.00)	35,582,233.00	(37,123,670.00)	(57,410,030.00)
F. ENDING CASH (A + E)			486,431,438.00	419,227,758.00	472,488,931.00	413,123,628.00	351,922,941.00	387,505,174.00	350,381,504.00	292,971,474.00
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		292,971,474.00	295,581,668.00	300,347,581.00	257,589,329.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	119,211,989.00	67,021,224.00	67,021,224.00	119,211,990.00			953,443,334.00	
Property Taxes	8020-8079		33,070,228.00	2,880,529.00	10,825,987.00			81,951,504.00	
Miscellaneous Funds	8080-8099	(734,044.00)	(411,594.00)	(390,660.00)	(30,417.00)	(637,729.00)		(4,288,564.00)	
Federal Revenue	8100-8299	712,092.00	7,388,288.00	371,193.00	1,462,608.00	38,616,101.00		118,252,821.00	
Other State Revenue	8300-8599	14,996,558.00	16,426,067.00	15,152,317.00	22,693,790.00	92,100,989.00		290,796,685.00	
Other Local Revenue	8600-8799	1,460,801.00	842,304.00	1,148,118.00	2,470,045.00	9,749,348.00		29,526,666.00	
Interfund Transfers In	8910-8929		518,516.00	156,120.00	249,792.00	882,691.00		3,829,331.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		135,647,396.00	124,855,033.00	86,338,841.00	156,883,795.00	140,711,400.00	0.00	1,473,511,777.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	55,114,044.00	44,923,534.00	56,337,271.00	37,683,493.00	15,855,279.00		573,509,800.00	
Classified Salaries	2000-2999	18,113,919.00	15,214,556.00	17,582,927.00	15,214,075.00	2,176,326.00		215,514,542.00	
Employee Benefits	3000-3999	40,597,537.00	41,374,538.00	44,653,070.00	42,437,002.00	20,558,201.00		465,353,569.00	
Books and Supplies	4000-4999	4,987,876.00	3,975,478.00	4,640,704.00	17,741,268.00	29,105,515.00		146,404,117.00	
Services	5000-5999	16,506,462.00	16,167,222.00	16,217,776.00	16,039,266.00	28,640,826.00		232,217,176.00	
Capital Outlay	6000-6599	1,061,014.00	700,174.00	115,914.00	654,035.00	5,540,647.00		35,255,323.00	
Other Outgo	7000-7499	49,579.00	136,163.00	70,019.00	64,323.00	22,137.00		936,896.00	
Interfund Transfers Out	7600-7629	177,004.00	177,004.00	177,004.00	814,220.00	885,365.00		5,299,331.00	
All Other Financing Uses	7630-7699	(2,750,000.00)	(2,750,000.00)	(2,750,000.00)	(1,749,998.00)			(32,000,000.00)	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		133,857,435.00	119,918,669.00	137,044,685.00	128,897,684.00	102,784,296.00	0.00	1,642,490,754.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	1,119,394.00	31,716.00	21,033,809.00	1,063,773.00			177,863,123.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		1,119,394.00	31,716.00	21,033,809.00	1,063,773.00	0.00	0.00	177,863,123.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	299,161.00	202,167.00	13,086,217.00	11,228,642.00			191,264,067.00	
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		299,161.00	202,167.00	13,086,217.00	11,228,642.00	0.00	0.00	191,264,067.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		820,233.00	(170,451.00)	7,947,592.00	(10,164,869.00)	0.00	0.00	(13,400,944.00)	
E. NET INCREASE/DECREASE (B - C + D)		2,610,194.00	4,765,913.00	(42,758,252.00)	17,821,242.00	37,927,104.00	0.00	(182,379,921.00)	0.00
F. ENDING CASH (A + E)		295,581,668.00	300,347,581.00	257,589,329.00	275,410,571.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								313,337,675.00	

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

Signed: _____

District Superintendent or Designee

Date: _____

12/06/2023

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

To the County Superintendent of Schools:

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

Meeting Date: December 06, 2023

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒

POSITIVE CERTIFICATION

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

☐ QUALIFIED CERTIFICATION

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

☐ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Kim Kelstrom

Telephone: 15584573907

Title: Chief Executive, Fiscal Services

E-mail: kim.kelstrom@fresnounified.org

Criteria and Standards Review Summary

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

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

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

S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?		X
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multi-year) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?		X
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)		X
S8		• 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	

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

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,796,237,214.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	366,987,155.00
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	1,657,570.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	28,784,730.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	2,371,911.00
5. Interfund Transfers Out	All	9300	7600-7629	5,299,331.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	6,403,441.00
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.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				44,516,983.00
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.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				1,384,733,076.00
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)*				62,893.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				22,017.28
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA

<p>A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)</p>	<p>1,148,927,862.70</p>	<p>18,522.23</p>
<p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</p>	<p>0.00</p>	<p>0.00</p>
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>	<p>1,148,927,862.70</p>	<p>18,522.23</p>
<p>B. Required effort (Line A.2 times 90%)</p>	<p>1,034,035,076.43</p>	<p>16,670.01</p>
<p>C. Current year expenditures (Line I.E and Line II.B)</p>	<p>1,384,733,076.00</p>	<p>22,017.28</p>
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>	<p>0.00</p>	<p>0.00</p>

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 51,354,265.00
2. Contracted general administrative positions not paid through pay roll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through pay roll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 1,128,130,462.00

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) 4.55%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 48,543,111.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 15,538,679.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	141,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	7,467,609.15
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)	5,912.95
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)	71,696,812.10
9. Carry-Forward Adjustment (Part IV, Line F)	21,037,814.22
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	92,734,626.32
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	868,270,689.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	211,014,788.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	133,810,441.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	78,128,874.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,657,570.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	1,578,159.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	8,480,159.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	3,120,207.00
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)	64,412.00
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)	156,655,668.85
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)	124,042.05
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)	3,067,594.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,051,042.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	32,365,049.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	37,695,638.00
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)	1,544,084,332.90
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)	4.64%
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)	6.01%

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)	71,696,812.10
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(3,101,200.43)
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 (3.08%) times Part III, Line B19); zero if negative	21,037,814.22
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.08%) times Part III, Line B19) or (the highest rate used to recover costs from any program (3.08%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	21,037,814.22
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)	21,037,814.22

Approved
indirect cost
rate: 3.08%

Highest rate
used in any
program: 3.08%

Fund	Resource	Eligible Expenditures (Objects 1000- 5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	74,360,775.00	2,290,312.00	3.08%
01	3010	63,296,373.00	1,949,528.00	3.08%
01	3060	560,016.00	16,484.00	2.94%
01	3061	108,896.00	3,354.00	3.08%
01	3110	14,552.00	448.00	3.08%
01	3182	2,035,410.00	62,679.00	3.08%
01	3213	65,520,245.00	2,018,024.00	3.08%
01	3214	19,218,107.00	591,918.00	3.08%
01	3305	609,448.00	18,771.00	3.08%
01	3309	38,830.00	1,196.00	3.08%
01	3310	11,346,728.00	349,479.00	3.08%
01	3311	9,961.00	307.00	3.08%
01	3312	2,982,526.00	91,862.00	3.08%
01	3315	294,037.00	9,056.00	3.08%
01	3318	102,597.00	3,160.00	3.08%
01	3326	1,212.00	37.00	3.05%
01	3327	792,785.00	24,418.00	3.08%
01	3345	2,362.00	72.00	3.05%
01	3385	81,961.00	2,524.00	3.08%
01	3395	25,605.00	789.00	3.08%
01	3550	989,682.00	30,482.00	3.08%
01	4035	10,676,597.00	328,840.00	3.08%
01	4124	1,133,096.00	34,899.00	3.08%
01	4201	51,299.00	1,580.00	3.08%
01	4203	1,654,691.00	50,964.00	3.08%
01	4510	41,332.00	1,273.00	3.08%
01	5630	25,339.00	780.00	3.08%
01	5632	39,727.00	1,223.00	3.08%
01	5634	558,224.00	17,193.00	3.08%
01	5810	2,321,393.00	51,794.00	2.23%
01	6010	15,339,422.00	472,454.00	3.08%
01	6211	1,230,500.00	37,899.00	3.08%
01	6266	3,093,404.00	95,277.00	3.08%
01	6331	695,958.00	21,436.00	3.08%
01	6385	85,311.00	2,628.00	3.08%
01	6387	2,540,211.00	78,238.00	3.08%
01	6388	2,780,308.00	85,633.00	3.08%
01	6500	144,340,311.00	4,445,682.00	3.08%

First Interim
2023-24 Projected Year Totals
Exhibit A: Indirect Cost Rates Charged to Programs

10 62166 0000000
Form ICR
E81WC84X2B(2023-24)

01	6510	1,823,277.00	56,157.00	3.08%
01	6520	450,451.00	13,874.00	3.08%
01	6546	2,961,393.00	91,211.00	3.08%
01	6547	5,177,502.00	159,467.00	3.08%
01	6770	1,002,550.00	30,879.00	3.08%
01	7085	956,989.00	29,475.00	3.08%
01	7220	418,304.00	12,884.00	3.08%
01	7311	172,736.00	5,320.00	3.08%
01	7388	1,008,984.00	31,077.00	3.08%
01	7412	1,519,069.00	46,787.00	3.08%
01	7413	45,255.00	1,394.00	3.08%
01	7425	145,104.00	4,469.00	3.08%
01	7435	29,243,771.00	900,708.00	3.08%
01	7810	619,478.00	19,080.00	3.08%
01	8150	39,733,385.00	1,223,788.00	3.08%
01	9010	10,458,991.00	120,149.00	1.15%
11	3555	53,947.00	1,662.00	3.08%
11	5810	4,634.00	142.00	3.06%
11	6391	5,582,684.00	171,947.00	3.08%
12	5025	401,649.00	12,371.00	3.08%
12	5035	859,982.00	26,484.00	3.08%
12	5059	692,130.00	21,318.00	3.08%
12	6040	989,551.00	30,478.00	3.08%
12	6052	38,805.00	1,195.00	3.08%
12	6053	1,958,209.00	60,271.00	3.08%
12	6105	23,040,315.00	709,898.00	3.08%
12	6128	4,094,595.00	126,182.00	3.08%
12	9010	1,739,066.00	50,320.00	2.89%
13	5310	31,675,079.00	975,592.00	3.08%
13	5320	5,551,983.00	170,907.00	3.08%
13	5810	126,806.00	3,905.00	3.08%
13	9010	341,770.00	6,077.00	1.78%

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	1,012,225,789.00	1.87%	1,031,106,274.00	1.94%	1,051,064,020.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	25,053,836.00	.41%	25,157,807.00	0.00%	25,157,807.00
4. Other Local Revenues	8600-8799	13,724,817.00	0.00%	13,724,817.00	0.00%	13,724,817.00
5. Other Financing Sources						
a. Transfers In	8900-8929	30,000.00	0.00%	30,000.00	0.00%	30,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(142,963,661.00)	5.17%	(150,356,540.00)	3.50%	(155,612,418.00)
6. Total (Sum lines A1 thru A5c)		908,070,781.00	1.28%	919,662,358.00	1.60%	934,364,226.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				410,283,250.00		440,829,019.00
b. Step & Column Adjustment				1,900,000.00		1,900,000.00
c. Cost-of-Living Adjustment				9,690,000.00		14,917,500.00
d. Other Adjustments				18,955,769.00		(1,670,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	410,283,250.00	7.45%	440,829,019.00	3.44%	455,976,519.00
2. Classified Salaries						
a. Base Salaries				127,457,860.00		137,122,005.00
b. Step & Column Adjustment				100,000.00		1,000,000.00
c. Cost-of-Living Adjustment				4,845,000.00		7,458,750.00
d. Other Adjustments				4,719,145.00		940,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	127,457,860.00	7.58%	137,122,005.00	6.85%	146,520,755.00
3. Employee Benefits	3000-3999	253,279,074.00	4.69%	265,150,476.00	3.01%	273,131,212.00
4. Books and Supplies	4000-4999	46,801,631.00	58.56%	74,208,368.00	(10.38%)	66,508,368.00
5. Services and Other Operating Expenditures	5000-5999	105,049,306.00	19.13%	125,149,173.00	(.75%)	124,209,173.00
6. Capital Outlay	6000-6999	20,974,040.00	(96.31%)	774,314.00	0.00%	774,314.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,634,140.00	0.00%	1,634,140.00	0.00%	1,634,140.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(18,308,161.00)	(8.19%)	(16,808,161.00)	0.00%	(16,808,161.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,500,000.00	0.00%	1,500,000.00	0.00%	1,500,000.00
b. Other Uses	7630-7699	0.00	0.00%	(32,000,000.00)	0.00%	(32,000,000.00)
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		948,671,140.00	5.15%	997,559,334.00	2.39%	1,021,446,320.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(40,600,359.00)		(77,896,976.00)		(87,082,094.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		328,389,749.07		287,789,390.07		209,892,414.07
2. Ending Fund Balance (Sum lines C and D1)		287,789,390.07		209,892,414.07		122,810,320.07
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,262,094.01		5,262,094.01		5,262,094.01
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	153,900,000.00		77,420,000.00		33,620,000.00
d. Assigned	9780	3,300,000.00		800,000.00		800,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	125,327,296.06		126,410,320.06		83,128,226.06

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		287,789,390.07		209,892,414.07		122,810,320.07
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	125,327,296.06		126,410,320.06		83,128,226.06
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		125,327,296.06		126,410,320.06		83,128,226.06
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.						
B1d - Includes labor negotiations to include increase to longevity, increased stipends for special education, nurses, and DIS, class size cap stipends, shift expenses from ESSER to utilize pandemic recovery; B2d - shift expenses from ESSER to support pandemic recovery and minimum wage;						

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	367,083,029.00	(67.79%)	118,252,821.00	0.00%	118,252,821.00
3. Other State Revenues	8300-8599	265,638,878.00	0.00%	265,638,878.00	0.00%	265,638,878.00
4. Other Local Revenues	8600-8799	15,801,849.00	0.00%	15,801,849.00	0.00%	15,801,849.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,799,331.00	0.00%	3,799,331.00	0.00%	3,799,331.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	142,963,661.00	5.17%	150,356,540.00	3.50%	155,612,418.00
6. Total (Sum lines A1 thru A5c)		795,286,748.00	(30.36%)	553,849,419.00	.95%	559,105,297.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				146,604,259.00		132,680,781.00
b. Step & Column Adjustment				550,000.00		569,219.00
c. Cost-of-Living Adjustment				1,710,000.00		2,632,500.00
d. Other Adjustments				(16,183,478.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	146,604,259.00	(9.50%)	132,680,781.00	2.41%	135,882,500.00
2. Classified Salaries						
a. Base Salaries				79,338,632.00		78,392,537.00
b. Step & Column Adjustment				275,000.00		284,689.00
c. Cost-of-Living Adjustment				855,000.00		1,316,250.00
d. Other Adjustments				(2,076,095.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	79,338,632.00	(1.19%)	78,392,537.00	2.04%	79,993,476.00
3. Employee Benefits	3000-3999	205,611,115.00	(2.63%)	200,203,093.00	.80%	201,803,952.00
4. Books and Supplies	4000-4999	98,384,924.00	(26.62%)	72,195,749.00	(1.96%)	70,783,445.00
5. Services and Other Operating Expenditures	5000-5999	122,456,852.00	(12.57%)	107,068,003.00	(36.57%)	67,910,808.00
6. Capital Outlay	6000-6999	172,469,489.00	(80.01%)	34,481,009.00	0.00%	34,481,009.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,962,060.00	(22.20%)	2,304,358.00	28.54%	2,962,060.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	15,939,412.00	(13.38%)	13,806,559.00	0.00%	13,806,559.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,799,331.00	0.00%	3,799,331.00	0.00%	3,799,331.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		847,566,074.00	(23.91%)	644,931,420.00	(5.20%)	611,423,140.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(52,279,326.00)		(91,082,001.00)		(52,317,843.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		233,156,055.51		180,876,729.51		89,794,728.51
2. Ending Fund Balance (Sum lines C and D1)		180,876,729.51		89,794,728.51		37,476,885.51
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	180,876,729.95		89,794,728.51		37,476,885.51
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	(.44)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		180,876,729.51		89,794,728.51		37,476,885.51
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.						
B1d - Includes labor negotiations to include increase to longevity , increased stipends for special education, shift expenses from ESSER to utilize pandemic recovery in unrestricted general fund; B2d - shift expenses from ESSER to support pandemic recovery in unrestricted general fund;						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,012,225,789.00	1.87%	1,031,106,274.00	1.94%	1,051,064,020.00
2. Federal Revenues	8100-8299	367,083,029.00	(67.79%)	118,252,821.00	0.00%	118,252,821.00
3. Other State Revenues	8300-8599	290,692,714.00	.04%	290,796,685.00	0.00%	290,796,685.00
4. Other Local Revenues	8600-8799	29,526,666.00	0.00%	29,526,666.00	0.00%	29,526,666.00
5. Other Financing Sources						
a. Transfers In	8900-8929	3,829,331.00	0.00%	3,829,331.00	0.00%	3,829,331.00
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)		1,703,357,529.00	(13.49%)	1,473,511,777.00	1.35%	1,493,469,523.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				556,887,509.00		573,509,800.00
b. Step & Column Adjustment				2,450,000.00		2,469,219.00
c. Cost-of-Living Adjustment				11,400,000.00		17,550,000.00
d. Other Adjustments				2,772,291.00		(1,670,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	556,887,509.00	2.98%	573,509,800.00	3.20%	591,859,019.00
2. Classified Salaries						
a. Base Salaries				206,796,492.00		215,514,542.00
b. Step & Column Adjustment				375,000.00		1,284,689.00
c. Cost-of-Living Adjustment				5,700,000.00		8,775,000.00
d. Other Adjustments				2,643,050.00		940,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	206,796,492.00	4.22%	215,514,542.00	5.10%	226,514,231.00
3. Employee Benefits	3000-3999	458,890,189.00	1.41%	465,353,569.00	2.06%	474,935,164.00
4. Books and Supplies	4000-4999	145,186,555.00	.84%	146,404,117.00	(6.22%)	137,291,813.00
5. Services and Other Operating Expenditures	5000-5999	227,506,158.00	2.07%	232,217,176.00	(17.27%)	192,119,981.00
6. Capital Outlay	6000-6999	193,443,529.00	(81.77%)	35,255,323.00	0.00%	35,255,323.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,596,200.00	(14.31%)	3,938,498.00	16.70%	4,596,200.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,368,749.00)	26.72%	(3,001,602.00)	0.00%	(3,001,602.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	5,299,331.00	0.00%	5,299,331.00	0.00%	5,299,331.00
b. Other Uses	7630-7699	0.00	0.00%	(32,000,000.00)	0.00%	(32,000,000.00)
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,796,237,214.00	(8.56%)	1,642,490,754.00	(.59%)	1,632,869,460.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(92,879,685.00)		(168,978,977.00)		(139,399,937.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		561,545,804.58		468,666,119.58		299,687,142.58
2. Ending Fund Balance (Sum lines C and D1)		468,666,119.58		299,687,142.58		160,287,205.58
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	5,262,094.01		5,262,094.01		5,262,094.01
b. Restricted	9740	180,876,729.95		89,794,728.51		37,476,885.51
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	153,900,000.00		77,420,000.00		33,620,000.00
d. Assigned	9780	3,300,000.00		800,000.00		800,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	125,327,296.06		126,410,320.06		83,128,226.06

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	(.44)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		468,666,119.58		299,687,142.58		160,287,205.58
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	125,327,296.06		126,410,320.06		83,128,226.06
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.44)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		125,327,295.62		126,410,320.06		83,128,226.06
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.98%		7.70%		5.09%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		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)						
		62,893.00		62,793.00		62,693.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		1,796,237,214.00		1,642,490,754.00		1,632,869,460.00
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)		1,796,237,214.00		1,642,490,754.00		1,632,869,460.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		35,924,744.28		32,849,815.08		32,657,389.20
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		35,924,744.28		32,849,815.08		32,657,389.20
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I GENERAL FUND								
Expenditure Detail	0.00	(666,883.00)	0.00	(2,368,749.00)				
Other Sources/Uses Detail					3,829,331.00	5,299,331.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	42,959.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	5,113.00	0.00	173,751.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	71,382.00	0.00	1,038,517.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(55,259.00)	1,156,481.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	28,955.00	0.00						
Other Sources/Uses Detail					6,299,331.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	135,952.00	0.00						
Other Sources/Uses Detail					0.00	69,554,037.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	30,000.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	350,998.00	0.00						
Other Sources/Uses Detail					63,254,706.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	86,783.00	0.00						
Other Sources/Uses Detail					0.00	2,000,000.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					3,500,000.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	722,142.00	(722,142.00)	2,368,749.00	(2,368,749.00)	76,883,368.00	76,883,368.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Estimated Funded ADA

Fiscal Year	Budget Adoption		First Interim		Percent Change	Status
	Budget		Projected Year Totals			
	(Form 01CS, Item 1A)		(Form AI, Lines A4 and C4)			
Current Year (2023-24)	District Regular	64,915.76	64,936.64			
	Charter School	0.00	0.00			
	Total ADA	64,915.76	64,936.64	0.0%	Met	
1st Subsequent Year (2024-25)	District Regular	63,772.15	63,545.71			
	Charter School					
	Total ADA	63,772.15	63,545.71	(.4%)	Met	
2nd Subsequent Year (2025-26)	District Regular	63,451.47	62,709.51			
	Charter School					
	Total ADA	63,451.47	62,709.51	(1.2%)	Met	

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

		Enrollment			Status
Fiscal Year		Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected	Percent Change	
Current Year (2023-24)	District Regular	69,275.00	68,362.00		
	Charter School				
	Total Enrollment	69,275.00	68,362.00	(1.3%)	Met
1st Subsequent Year (2024-25)	District Regular	69,275.00	68,362.00		
	Charter School				
	Total Enrollment	69,275.00	68,362.00	(1.3%)	Met
2nd Subsequent Year (2025-26)	District Regular	69,275.00	68,362.00		
	Charter School				
	Total Enrollment	69,275.00	68,362.00	(1.3%)	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	66,904	69,703	
Charter School			
Total ADA/Enrollment	66,904	69,703	96.0%
Second Prior Year (2021-22)			
District Regular	58,744	69,516	
Charter School			
Total ADA/Enrollment	58,744	69,516	84.5%
First Prior Year (2022-23)			
District Regular	62,395	69,281	
Charter School			
Total ADA/Enrollment	62,395	69,281	90.1%
Historical Average Ratio:			90.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			90.7%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	62,893	68,362		
Charter School	0			
Total ADA/Enrollment	62,893	68,362	92.0%	Not Met
1st Subsequent Year (2024-25)				
District Regular	62,893	68,362		
Charter School				
Total ADA/Enrollment	62,893	68,362	92.0%	Not Met
2nd Subsequent Year (2025-26)				
District Regular	62,793	68,362		
Charter School				
Total ADA/Enrollment	62,793	68,362	91.9%	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)

The 2021/22 Attendance rate was exceptionally low due to the pandemic and is now in recovery.

4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2023-24)	1,013,321,745.00	1,016,514,353.00	.3%	Met
1st Subsequent Year (2024-25)	1,034,467,099.00	1,035,483,157.00	.1%	Met
2nd Subsequent Year (2025-26)	1,062,968,334.00	1,055,495,787.00	(.7%)	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits	Total Expenditures	
	(Form 01, Objects 1000-3999)	(Form 01, Objects 1000-7499)	
Third Prior Year (2020-21)	580,488,944.38	654,257,360.02	88.7%
Second Prior Year (2021-22)	603,579,879.59	686,000,252.40	88.0%
First Prior Year (2022-23)	659,961,022.72	832,267,777.50	79.3%
	Historical Average Ratio:		85.3%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2%	2%	2%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	82.3% to 88.3%	82.3% to 88.3%	82.3% to 88.3%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits	Total Expenditures		
	(Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	(Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	791,020,184.00	947,171,140.00	83.5%	Met
1st Subsequent Year (2024-25)	843,101,500.00	1,028,059,334.00	82.0%	Not Met
2nd Subsequent Year (2025-26)	875,628,486.00	1,051,946,320.00	83.2%	Met

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

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

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

Explanation:
(required if NOT met)

In 2024/25 reducing workers compensation rate due to lower cost in the internal service fund.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2023-24)	369,696,729.00	367,083,029.00	-.7%	No
1st Subsequent Year (2024-25)	120,866,521.00	118,252,821.00	-2.2%	No
2nd Subsequent Year (2025-26)	120,866,521.00	118,252,821.00	-2.2%	No

Explanation:

(required if Yes)

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

Current Year (2023-24)	298,165,335.00	290,692,714.00	-2.5%	No
1st Subsequent Year (2024-25)	298,269,306.00	290,796,685.00	-2.5%	No
2nd Subsequent Year (2025-26)	298,269,306.00	290,796,685.00	-2.5%	No

Explanation:

(required if Yes)

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

Current Year (2023-24)	25,509,251.00	29,526,666.00	15.7%	Yes
1st Subsequent Year (2024-25)	25,509,251.00	29,526,666.00	15.7%	Yes
2nd Subsequent Year (2025-26)	25,509,251.00	29,526,666.00	15.7%	Yes

Explanation:

(required if Yes)

Recognize Medi-Cal reimbursements due to increased reporting.

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

Current Year (2023-24)	110,872,361.00	145,186,555.00	30.9%	Yes
1st Subsequent Year (2024-25)	110,586,488.00	146,404,117.00	32.4%	Yes
2nd Subsequent Year (2025-26)	101,474,184.00	137,291,813.00	35.3%	Yes

Explanation:

(required if Yes)

2023/24 includes carry over of grants to 2023/24. 2024/25 includes one-time textbook adoptions of \$16.5 million and utilization of Arts and Music block grant. 2025/26 includes one-time textbook adoptions of \$8.8 million and utilization of Arts and Music Block grant.

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

Current Year (2023-24)	211,089,598.00	227,506,158.00	7.8%	Yes
1st Subsequent Year (2024-25)	185,862,963.00	232,217,176.00	24.9%	Yes
2nd Subsequent Year (2025-26)	187,422,963.00	192,119,981.00	2.5%	No

Explanation:

(required if Yes)

In 2023/24 and 2024/25 allocated Learning Recovery Block Grant to appropriate object codes after district planning.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	693,371,315.00	687,302,409.00	- 9.9%	Met
1st Subsequent Year (2024-25)	444,645,078.00	438,576,172.00	-1.4%	Met
2nd Subsequent Year (2025-26)	444,645,078.00	438,576,172.00	-1.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	321,961,959.00	372,692,713.00	15.8%	Not Met
1st Subsequent Year (2024-25)	296,449,451.00	378,621,293.00	27.7%	Not Met
2nd Subsequent Year (2025-26)	288,897,147.00	329,411,794.00	14.0%	Not Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

2023/24 includes carry over of grants to 2023/24. 2024/25 includes one-time textbook adoptions of \$16.5 million and utilization of Arts and Music block grant. 2025/26 includes one-time textbook adoptions of \$8.8 million and utilization of Arts and Music Block grant.

Explanation:

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

In 2023/24 and 2024/25 allocated Learning Recovery Block Grant to appropriate object codes after district planning.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	44,938,896.63	45,214,758.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		45,256,035.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	7.0%	7.7%	5.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.3%	2.6%	1.7%

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 (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)	(40,600,359.00)	948,671,140.00	4.3%	Not Met
1st Subsequent Year (2024-25)	(77,896,976.00)	997,559,334.00	7.8%	Not Met
2nd Subsequent Year (2025-26)	(87,082,094.00)	1,021,446,320.00	8.5%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

2023/24, 2024/25, 2025/26 includes one-time expenditures of \$32.8 million, \$54.0 million, and \$44 million. In 2024/25 and 2025/26 the district will utilize the committed fund balance for pandemic recovery and future textbook adoptions.

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)	468,666,119.58	Met
1st Subsequent Year (2024-25)	299,687,142.58	Met
2nd Subsequent Year (2025-26)	160,287,205.58	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund Projected Year Totals	
	(Form CASH, Line F, June Column)	
	Status	
Current Year (2023-24)	495,717,596.00	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.)	62,893.00	62,793.00	62,693.00
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

Yes

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

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

b. Special Education Pass-through Funds

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	1,796,237,214.00	1,642,490,754.00	1,632,869,460.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	1,796,237,214.00	1,642,490,754.00	1,632,869,460.00

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)

2%	2%	2%
35,924,744.28	32,849,815.08	32,657,389.20
0.00	0.00	0.00
35,924,744.28	32,849,815.08	32,657,389.20

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2023-24)	(2024-25)	(2025-26)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	125,327,296.06	126,410,320.06	83,128,226.06
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(.44)	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)	125,327,295.62	126,410,320.06	83,128,226.06
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.98%	7.70%	5.09%
District's Reserve Standard (Section 10B, Line 7):	35,924,744.28	32,849,815.08	32,657,389.20
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

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

Interfund borrowing has provided temporary borrowing to Adult Education and Bond Interest and Redemption until April taxes are received. The Adult Education currently has an outstanding interfund transfer of \$1,750,000 and Bond Interest and Redemption between issuances of \$550,000.

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0% or -\$20,000
to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(129,564,143.00)	(142,963,661.00)	10.3%	13,399,518.00	Not Met
1st Subsequent Year (2024-25)	(130,738,127.00)	(150,356,540.00)	15.0%	19,618,413.00	Not Met
2nd Subsequent Year (2025-26)	(132,261,504.00)	155,612,418.00	-217.7%	(287,873,922.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2023-24)	5,186,409.00	3,829,331.00	-26.2%	(1,357,078.00)	Not Met
1st Subsequent Year (2024-25)	5,186,409.00	3,829,331.00	-26.2%	(1,357,078.00)	Not Met
2nd Subsequent Year (2025-26)	5,186,409.00	3,829,331.00	-26.2%	(1,357,078.00)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2023-24)	9,156,409.00	5,299,331.00	-42.1%	(3,857,078.00)	Not Met
1st Subsequent Year (2024-25)	9,156,409.00	5,299,331.00	-42.1%	(3,857,078.00)	Not Met
2nd Subsequent Year (2025-26)	9,156,409.00	5,299,331.00	-42.1%	(3,857,078.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:

(required if NOT met)

Special Education includes negotiated increases for salary compensation including all employees increased salary from 4% in Adopted Budget to 8.5% in First Interim as well as paraprofessional increased duty days, hours and pay rate by \$2.50 per hour.

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

Explanation:

(required if NOT met)

Modify amount of contribution from the bond funds to support Restricted Routine Maintenance projects.

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

Explanation:
(required if NOT met)

District is showing contribution to deferred maintenance instead of transfers out and reduced support from bond funds to support deferred maintenance projects through Restricted Routine Maintenance.

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

Project Information:
(required if YES)

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

Total Annual Payments:	54,787,014	45,922,455	43,371,903	40,082,662
Has total annual payment increased over prior year (2022-23)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

No

2 OPEB Liabilities

a. Total OPEB liability

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

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

Budget Adoption

(Form 01CS, Item S7A)

First Interim

1,051,184,852.00

713,779,842.00

71,175,812.00

75,122,871.00

980,009,040.00

638,656,971.00

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

Actuarial

Actuarial

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

Oct 07, 2022

Sep 27, 2023

3 OPEB Contributions

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

66,541,192.00

66,879,115.00

66,541,192.00

66,879,115.00

66,541,192.00

66,879,115.00

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)

53,540,939.00

46,973,672.00

54,429,595.00

46,973,672.00

55,715,127.00

46,983,672.00

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)

50,815,371.00

35,086,433.00

52,729,282.00

36,125,324.00

55,022,853.00

37,295,213.00

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

5,513

5,487

5,513

5,487

5,513

5,487

4. Comments:

The District implemented Medicare self-insured plan in July 2023 and a revised actuarial was completed, in addition, the district has entered into agreement with Fresno Teachers Association for Medi-Care gap coverage with retiree contributions. Once all other unions have settled,

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

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

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

Yes

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

Yes

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

No

2 Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

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

60,450,398.00	62,317,056.00
3,208,273.00	0.00

3 Self-Insurance Contributions

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

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

175,555,967.00	205,196,588.00
179,001,164.00	202,196,588.00
183,945,516.00	202,196,588.00

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

175,555,967.00	205,196,588.00
179,001,164.00	202,196,588.00
183,945,516.00	202,196,588.00

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	4,271.0	4,219.0	4,144.0	4,069.0

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Nov 01, 2023

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

If Yes, date of Superintendent and CBO certification:

Oct 30, 2023

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2023

End Date:

Jun 30, 2026

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

36,550,000

% change in salary schedule from prior year

8.5%

or

Multiyear Agreement

Total cost of salary settlement

36,550,000

24,700,000

19,350,000

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

8.5%

3%, longevity, class size
stipends,
nurse/DIS/Sped/Bilingual
stipends

4.5%

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

General Fund

Negotiations Not Settled

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

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

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

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

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

Yes	Yes	Yes

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

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

No

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

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If Yes, explain the nature of the new costs:

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

Certificated (Non-management) Step and Column Adjustments

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

Yes	Yes	Yes

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	3,211.0	3,483.0	3,483.0	3,483.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

1,100,000

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

9,350,000	3,300,000	4,950,000
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Classified (Non-management) Health and Welfare (H&W) Benefits

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

Yes	Yes	Yes

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

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

No		

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

If Yes, explain the nature of the new costs:

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Classified (Non-management) Step and Column Adjustments

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

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

Yes	Yes	Yes

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

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

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

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

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

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

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	1,090.0	1,205.0	1,205.0	1,205.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

1,200,000

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

4. Amount included for any tentative salary schedule increases

10,200,000

3,600,000

5,400,000

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Yes

Yes

Yes

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Management/Supervisor/Confidential

Step and Column Adjustments

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Yes

Yes

Yes

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Yes

Yes

Yes

2. Total cost of other benefits

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

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S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review
