

2023-24 First Interim



Board Meeting of
December 13, 2023

Prepared by:
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Business and Fiscal Services
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Mission:

IGNITE • TRANSFORM • NURTURE • EMBRACE

- **IGNITE** students' passions for learning and empower them to achieve brilliance.
- **TRANSFORM** our classroom and school expectations, relationships, and practices to more fully align with our values.
- **NURTURE** caring communities that develop students' full identities, linguistic/cultural/academic excellence, social-emotional health, and life potential.
- **EMBRACE** high-leverage services and approaches that translate our values into action.

Vision:

Changing the World!

Inspired, Accomplished, Multilingual Global Citizens - In School and Beyond
In Oxnard School District, we nurture self-confident and empowered multilingual global citizens, strong in their multiple identities and potential, who achieve inspired levels of individual, community, and social accomplishment in school and beyond in their endeavors.

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December 13, 2023

Members of the Board of Trustees:

The Oxnard School District (District) is pleased to present the First Interim Budget report for 2023-24.

General Fund Financial Summary <i>(in millions)</i>	<u>First Interim</u> <u>2023-24</u>	<u>Projected</u> <u>2024-25</u>	<u>Projected</u> <u>2025-26</u>
Revenues	\$ 292.05	\$ 272.86	\$ 272.43
Expenditures	\$ 312.14	\$ 282.27	\$ 281.27
Net Increase/(Decrease) in Fund Balance	\$ (20.08)	\$ (9.39)	\$ (8.89)
Beginning Fund Balance	\$ 141.22	\$ 121.13	\$ 111.78
Ending Fund Balance	\$ 121.13	\$ 111.78	\$ 102.85

Components of Ending Fund Balance:

Non-Spendable (Stores & Revolving Cash)	\$.24	\$.12	\$.12
Restricted Programs	\$ 61.34	\$ 55.28	\$ 49.94
Assignments	\$ 28.34	\$ 28.12	\$ 24.66
Reserve for Economic Uncertainties	\$ 31.21	\$ 28.23	\$ 28.13
Reserve for Economic Uncertainties %	10%	10%	10%

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.

First Interim Guidance from Ventura County Office of Education (VCOE) and School Services of California (SSC)

Both the VCOE and SSC provide guidance that outlines the assumptions school districts should follow while preparing their First Interim reports, which include planning factors for future years based on the 2023-24 State Enacted Budget

- Future year funded cost-of-living adjustments (COLA) are 3.94% for 2024-25, and 3.29% for 2025-26.
- The CalSTRS employer contribution rate remains the same in 2024-25 and 2025-25 at 19.10%.
- The CalPERS employer contribution rates are 27.70% in 2024-25 and 28.30% in 2025-26.

Current Year Changes from First Interim Report

Attached is the General Fund Summary Comparison table, which contains an explanation of changes from the First Interim Budget Report. Below is a summary of the major changes:

1. **LCFF Revenue.** LCFF revenue is increased by 305K due to adjustments to LCFF calculation.
2. **Federal Revenue.** Federal unearned revenue is increased by \$2.99 million due to recognition of prior year carryover amounts.
3. **State Revenue.** The District recognizes an additional \$4.3 million in revenue due to prior year carryover amounts, as well as an additional \$2.6 for the allocation of the new Arts & Music in School Funding.
4. **Salaries and Benefits.** Salary and benefit expenditures are increased by a total of \$9.8 million due to recognition of prior year carryover revenues and CSEA Retro Salary payment.
5. **Supplies, Services, and Contracts.** Supply costs rose by \$0.4 million due to recognizing prior year carry-over revenues. Additionally, Outside Services increased by \$12 million to accommodate rising expenses in Special Education, contracted services, and ELOP program services, attributed to prior year carry-over balances.
6. **Assigned Fund Balance.** Fund balance assignments of \$38.8 million are included as follows:
 - Bus Replacement \$ 1.00 million
 - Textbook set-aside \$ 2.00 million
 - Technology Device Refresh \$ 3.00 million
 - 1x Building Maintenance \$ 1.56 million
 - Financial Stability Reserve \$ 20.76 million

Multi-Year Projections and Future Year Changes

Attached is the Table of Assumptions, which provides the multi-year, planning factors.

1. **Local Control Funding Formula (LCFF) for 2024-25 and 2025-26**
The multi-year projections include LCFF funding based on previously mentioned assumptions and planning factors. LCFF revenue in 2024-25 is reduced by \$4.6 million from current year, due to declining enrollment and attendance rates and. In 2025-26, LCFF revenue decreases by \$1.6 million (See attached LCFF Calculator and Enrollment Chart).
2. **Staffing for 2024-25 and 2025-26**
The multi-year projections include staffing reductions commensurate with declining enrollment.
3. **CalSTRS and CalPERS for 2024-25 and 2025-26**
The multi-year projections include funding employer costs for CalSTRS and CalPERS at the levels included in the attached Table of Assumptions.
4. **Indirect Rate for 2024-25 and 2025-26**
The current rate is 6.35% The multi-year projection assumes 6.35% for 2024-25 and 2025-26.
5. **Contributions for 2024-25 and 2025-26**

Contributions for Special Education and Routine Restricted Maintenance are projected to decline in 2024-25 by \$1M due to CSEA Salary retro for 2022-23 fiscal year to be included in current year.

Other Funds

The Other Funds of the district are substantially unchanged from that presented in the First Interim Financial Report.

Child Development Fund (Form 12) - Used for State Preschool Programs.

Cafeteria Account (Form 13) – Used for Child Nutrition Services operations.

Deferred Maintenance Fund (Form 14) – Used for the Deferred Maintenance program.

Building Fund (Form 21) - The 2016 G.O. Bond (Measure D) project expenditures are included as reflected in the Board-Approved Master Construct and Implementation Plan.

Capital Facilities Funds/Consolidated (Form 25) - Revenues in this fund are dependent on residential and commercial development in the Community.

County School Facilities Fund (Form 35) - This fund is used to receive State Bond apportionments from the State School Facilities Fund for new school facility construction and modernization projects authorized by the State Allocation Board.

Bond Interest and Redemption Funds (Form 51) - Maintained by the Ventura County Office of Education for Bond debt service for the 1988, 1997, 2012 and 2016 general obligation bonds.

Retiree Benefits Fund (Form 71) – A Retiree Benefits Trust Fund to provide for the cost of retiree benefits across all programs and funds was established in 2004. This fund collects pay-as-you-go revenues from the general fund for the purpose of paying future retiree benefits. Payment for the contribution for retiree's benefits to the Gold Coast Health Benefits Trust and Self-Insured Schools of California (SISC) are made from this fund.

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 for submission to the Ventura County Office of Education.

Attached:

- Table of Assumptions
- General Fund Summary of Changes
- LCFF Calculator
- Historical Enrollment
- 2023-24 First Interim State SACS Report

Rationale for Positive Certification Status

Staff recommends a positive certification status. After consideration of the assumptions and planning factors, the Multi-Year Report indicates that the district will maintain its required reserve and will maintain a positive cash balance.

Oxnard School District
2023-24 First Interim Financial Report

Table of Assumptions for Multiyear Projections

Planning Factor	2023-24	2024-25	2025-26
Estimated Funded ADA (Average Daily Attendance)	14,068.68	13,222.30	12,695.10
Funded UPP (Unduplicated Pupil Percentage)	90.98%	91.23%	91.23%
Step & Column	1.30%	1.30%	1.30%
Statutory COLA & Augmentation (Planning COLA)	8.22%	3.94%	3.29%
STRS Employer Statutory Rates	19.10%	19.10%	19.10%
PERS Employer Projected Rates	26.68%	27.70%	28.30%
Lottery - Unrestricted per ADA	\$177	\$177	\$177
Lottery - Prop 20 per ADA	\$72	\$72	\$72
Mandated Block Grant per ADA	\$37.81	\$39.30	\$40.59
CPI	3.55%	3.03%	2.64%
Routine Restricted Maintenance Account	3% of total GF expenditures	3% of total GF expenditures	3% of total GF expenditures
Health Benefits - Hard Cap with no anticipated changes			

2023-24 General Fund Balance Summary Comparison
Explanation of Changes from Original Budget at First Interim

Object	Original Budget	First Interim	Difference	Explanation
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Revenues

8010-8099	\$ 208,511,385.00	\$ 208,816,808.00	\$ 305,423.00	Adjustment to LCFF Calculation
8100-8299	\$ 18,607,238.00	\$ 21,601,092.00	\$ 2,993,854.00	Recognition of prior year carryover of Federal Revenues
8300-8599	\$ 37,741,224.00	\$ 44,806,284.00	\$ 7,065,060.00	Recognition of prior year carryover of state revenues (4.5M), plus recognition of new Prop 20, Arts & Music in School funding
8600-8799	\$ 15,206,483.00	\$ 16,830,393.00	\$ 1,623,910.00	Increases in local revenues 300K, safety credits funds 200K, and Medi-Cal Revenue 1.1M

Expenditures

1000-1999	\$ 108,193,994.00	\$ 111,760,590.00	\$ 3,566,596.00	First interim includes increased budget for extra hours for Teacher Professional Development and ISPs paid with Federal and State funds.
2000-2999	\$ 43,741,462.00	\$ 46,892,095.00	\$ 3,150,633.00	At adopted budget, CSEA salary increase for 2022-23 was not budgeted as it was expected that a settlement would be reached before 2022-23 year end. First interim includes CSEA salary retro payment. Also, Special Ed Para Salaries were reduced due to vacancies
3000-3999	\$ 61,059,729.00	\$ 64,173,204.00	\$ 3,113,475.00	Adjustment for increases to certificated and classified employee expenses
4000-4999	\$ 17,570,871.00	\$ 18,014,178.00	\$ 443,307.00	Increase of budgeted expenditures that correlates to increased Federal and State Revenue
5000-5999	\$ 52,369,337.00	\$ 64,701,719.00	\$ 12,332,382.00	Increase of budgeted expenditures that correlates to increased Federal and State Revenue
6000-6999	\$ 3,820,335.00	\$ 4,537,323.00	\$ 716,988.00	Increase of budgeted expenditures that correlates to increased Federal and State Revenue
7100-7499	\$ 2,387,300.00	\$ 2,387,300.00	\$ -	
7300-7399	\$ (329,318.00)	\$ (328,792.00)	\$ 526.00	Increase in indirect costs due to increase in budgeted expenditures.
8980-8999	\$ (51,800,544.00)	\$ (49,590,993.00)	\$ 2,209,551.00	Decrease in contribution to Special Education due to Special Education Para Vacancies.

72538

5 digit District code or 7 digit School code (from the CDS code)

NO

Is this calculation for a new charter school? (select from drop down list)

District

Projection Type

10/19/2023

Projection Date

LEA: Oxnard

Projection Title: 2023-24 First Interim

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Oxnard (72538)

2020-21

2021-22

2022-23

2023-24

2024-25

2025-26

2026-27

2027-28

(1) UNIVERSAL ASSUMPTIONS

Supplemental Grant %	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Concentration Grant (>55% population)	50.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%	65.00%
Statutory COLA & Augmentation/Suspension <small>(prefilled as calculated by the Department of Finance, DOF)</small>	0.00%	5.07%	13.26%	8.22%	3.94%	3.29%	3.19%	3.16%
Statutory COLA	2.31%	1.70%	6.56%	8.22%	3.94%	3.29%	3.19%	3.16%
Augmentation/(COLA Suspension)	-2.31%	3.37%	6.70%	0.00%	0.00%	0.00%	0.00%	0.00%
Base Grant Proration Factor (deficit)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transitional Kindergarten Add-on (2022-23 forward)	\$ -	\$ -	\$ 2,813.00	\$ 3,044.23	\$ 3,164.17	\$ 3,268.27	\$ 3,372.53	\$ 3,479.10
EPA Entitlement as % of statewide adjusted Revenue Limit (P-2)	70.06785065%	73.31789035%	12.74780911%	44.55990366%	25.00000000%	25.00000000%	25.00000000%	25.00000000%
EPA Entitlement as % of statewide adjusted Revenue Limit (Annual)	82.74488538%	75.37156903%	12.74780911%	44.55990366%	25.00000000%	25.00000000%	25.00000000%	25.00000000%
Local EPA Accrual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Oxnard (72538)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
(3) SCHOOL DISTRICT DATA ELEMENTS REQUIRED TO CALCULATE THE LCFF									
(a) GENERAL QUESTIONS									
Is your district required to transfer in-lieu taxes to a charter school?		YES							
Does your district have a necessary small school?		NO							
(b) K-3 GRADE SPAN ADJUSTMENT FUNDING DETERMINATION									
Did your district meet the requirements of funding?		YES	YES	YES	YES	YES	YES	YES	YES
(c) PROPERTY TAXES									
C-1 A-6	Estimated Property Taxes (excluding RDA)	\$ 26,994,461	\$ 28,120,051	\$ 29,255,469	\$ 25,190,753	\$ 25,190,753	\$ 25,190,753	\$ 25,190,753	\$ 25,190,753
B-5	Redevelopment Agency Local Revenue	\$ 1,971,690	\$ 1,808,708	\$ 2,214,948	\$ 2,145,712	\$ 2,145,712	\$ 2,145,712	\$ 2,145,712	\$ 2,145,712
	Less In-Lieu Property Tax Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Total Local Revenue	\$ 28,966,151	\$ 29,928,759	\$ 31,470,417	\$ 27,336,465	\$ 27,336,465	\$ 27,336,465	\$ 27,336,465	\$ 27,336,465
(d) OTHER LCFF ADJUSTMENTS									
If applicable, enter adjustments for special legislation, instructional time penalties, and class size penalties populated from the Class Size Penalties exhibit. Adjustments can be positive or negative.									
H-2	Miscellaneous Adjustments	\$ -	\$ -	\$ -					
J-5	Minimum State Aid Adjustments	\$ -	\$ -	\$ -					
(e) UNDUPLICATED PUPIL PERCENTAGE									
A-1.2 / A-3.2	District Enrollment (second prior year)	16,133	15,727						
A-1.1 / A-3.1	District Enrollment (first prior year)	15,727	15,131						
A-1 / A-3	District Enrollment	15,131	14,380	13,883	13,391	12,891	12,392	11,892	11,392
A-2.2 / A-4.2	COE Enrollment (second prior year)	60	54						
A-2.1 / A-4.1	COE Enrollment (first prior year)	54	52						
A-2 / A-4	COE Enrollment	52	42	38	30	30	30	30	30
	Total Enrollment	15,183	14,422	13,921	13,421	12,921	12,422	11,922	11,422
B-1.2 / B-3.2	District Unduplicated Pupil Count (second prior year)	13,329	14,078						
B-1.1 / B-3.1	District Unduplicated Pupil Count (first prior year)	14,078	13,909						
B-1 / B-3	District Unduplicated Pupil Count	13,909	13,032	12,686	12,186	11,763	11,308	10,851	10,395
B-2.2 / B-4.2	COE Unduplicated Pupil Count (second prior year)	27	26						
B-2.1 / B-4.1	COE Unduplicated Pupil Count (first prior year)	26	31						
B-2 / B-4	COE Unduplicated Pupil Count	31	22	23	25	25	25	25	25
	Total Unduplicated Pupil Count	13,940	13,054	12,709	12,211	11,788	11,333	10,876	10,420
		3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage	3-yr rolling percentage
	Single Year Unduplicated Pupil Percentage	91.81%	90.51%	91.29%	90.98%	91.23%	91.23%	91.23%	91.23%
C-1	Unduplicated Pupil Percentage (%)	87.79%	90.55%	91.22%	90.93%	91.17%	91.15%	91.23%	91.23%

Oxnard (72538)		2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
(f) AVERAGE DAILY ATTENDANCE (ADA)									
ADA used for the Transitional Kindergarten Add-on ONLY :									
G-10	TK (Commencing in 2022-23)	-	-	490.80	419.58	380.00	382.00	332.00	282.00
ADA used for Base, Supplemental and Concentration Grant Calculations: Enter ADA by grade span. The calculator will determine the most advantageous funding option for each year's funding calculation.									
Current Year ADA: (P-2, Annual for Special Day Class Extended Year)									
B-1, D-6	Grades TK-3	6,512.97	5,738.43	5,676.50	5,403.51	5,159.36	4,862.34	4,511.52	4,158.46
B-2, D-7	Grades 4-6	5,166.20	4,835.86	4,390.55	4,249.12	4,225.29	4,169.79	4,093.81	4,019.44
B-3, D-8	Grades 7-8	3,504.47	3,317.48	3,063.57	2,991.87	2,925.53	2,863.12	2,809.51	2,756.92
B-4, D-9	Grades 9-12	-	-	-	-	-	-	-	-
TOTAL CURRENT YEAR ADA		15,183.64	13,891.77	13,130.62	12,644.50	12,310.18	11,895.25	11,414.84	10,934.82
Nonpublic School, NPS-Licensed Children Institutions, Community Day School: (Annual)									
E-1, D-17	Grades TK-3	-	-	-	-	-	-	-	-
E-2, D-18	Grades 4-6	-	-	-	-	-	-	-	-
E-3, D-19	Grades 7-8	10.43	0.95	-	1.00	1.00	1.00	1.00	1.00
E-4, D-20	Grades 9-12	-	-	-	-	-	-	-	-
TOTAL NPS-CDS (Annual)		10.43	0.95	-	1.00	1.00	1.00	1.00	1.00
District Basic Aid ADA funded outside of the LCFF (Court Ordered, Voluntary Tfr. & Open Enrollment) (For calculating EPA only; this ADA is not included in the LCFF funding calculation).									
DISTRICT TOTAL		15,194.07	13,892.72	13,130.62	12,645.50	12,311.18	11,896.25	11,415.84	10,935.82
County Operated Programs, e.g. Community School, Special Ed: (P-2 / Annual)									
E-6, E-11	Grades TK-3	8.86	5.89	6.63	5.24	5.24	5.24	5.24	5.24
E-7, E-12	Grades 4-6	20.55	12.46	7.43	5.87	5.87	5.87	5.87	5.87
E-8, E-13	Grades 7-8	24.48	19.20	17.09	13.50	13.50	13.50	13.50	13.50
E-9, E-14	Grades 9-12	-	-	-	-	-	-	-	-
COUNTY TOTAL		53.89	37.55	31.15	24.61	24.61	24.61	24.61	24.61
RATIO: District ADA-to-Enrollment		100.42%	96.61%	94.58%	94.43%	95.50%	96.00%	96.00%	96.00%
RATIO: County ADA-to-Enrollment		103.63%	89.40%	81.97%	82.03%	82.03%	82.03%	82.03%	82.03%

Oxnard (72538) - 2023-24 First Interim			v.24.2b		10/19/2023		CY
LOCAL CONTROL FUNDING FORMULA							2023-24
LCFF ENTITLEMENT CALCULATION							
Calculation Factors	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			
	8.22%		0.00%	90.93%	90.93%		
	3-PY Average						
	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	5,981.21	\$ 9,919	\$ 1,032	\$ 1,992	\$ 2,558	\$ 92,709,354	
Grades 4-6	4,803.41	10,069		1,831	2,352	68,456,820	
Grades 7-8	3,309.67	10,367		1,885	2,421	48,564,455	
Grades 9-12	-	12,015	312	2,242	2,879	-	
Subtract Necessary Small School ADA and Funding	-	-	-			-	
Total Base, Supplemental, and Concentration Grant		\$ 142,004,506	\$ 6,172,609	\$ 26,947,490	\$ 34,606,024	\$ 209,730,629	
NSS Allowance			-			-	
TOTAL BASE	14,094.29	\$ 142,004,506	\$ 6,172,609	\$ 26,947,490	\$ 34,606,024	\$ 209,730,629	
ADD ONS:							
Targeted Instructional Improvement Block Grant						\$ 500,077	
Home-to-School Transportation (COLA added commencing 2023-24)						1,308,805	
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-	
Transitional Kindergarten (Commencing 2022-23)	TK ADA	419.58	TK Add-on rate	\$ 3,044.23		1,277,297	
ECONOMIC RECOVERY TARGET PAYMENT							
LCFF Entitlement Before Adjustments						\$212,816,808	
Miscellaneous Adjustments						-	
ADJUSTED LCFF ENTITLEMENT						\$212,816,808	
Local Revenue (including RDA)						(27,336,465)	
Gross State Aid						\$185,480,343	
Education Protection Account Entitlement						(42,683,371)	
Net State Aid						\$142,796,972	

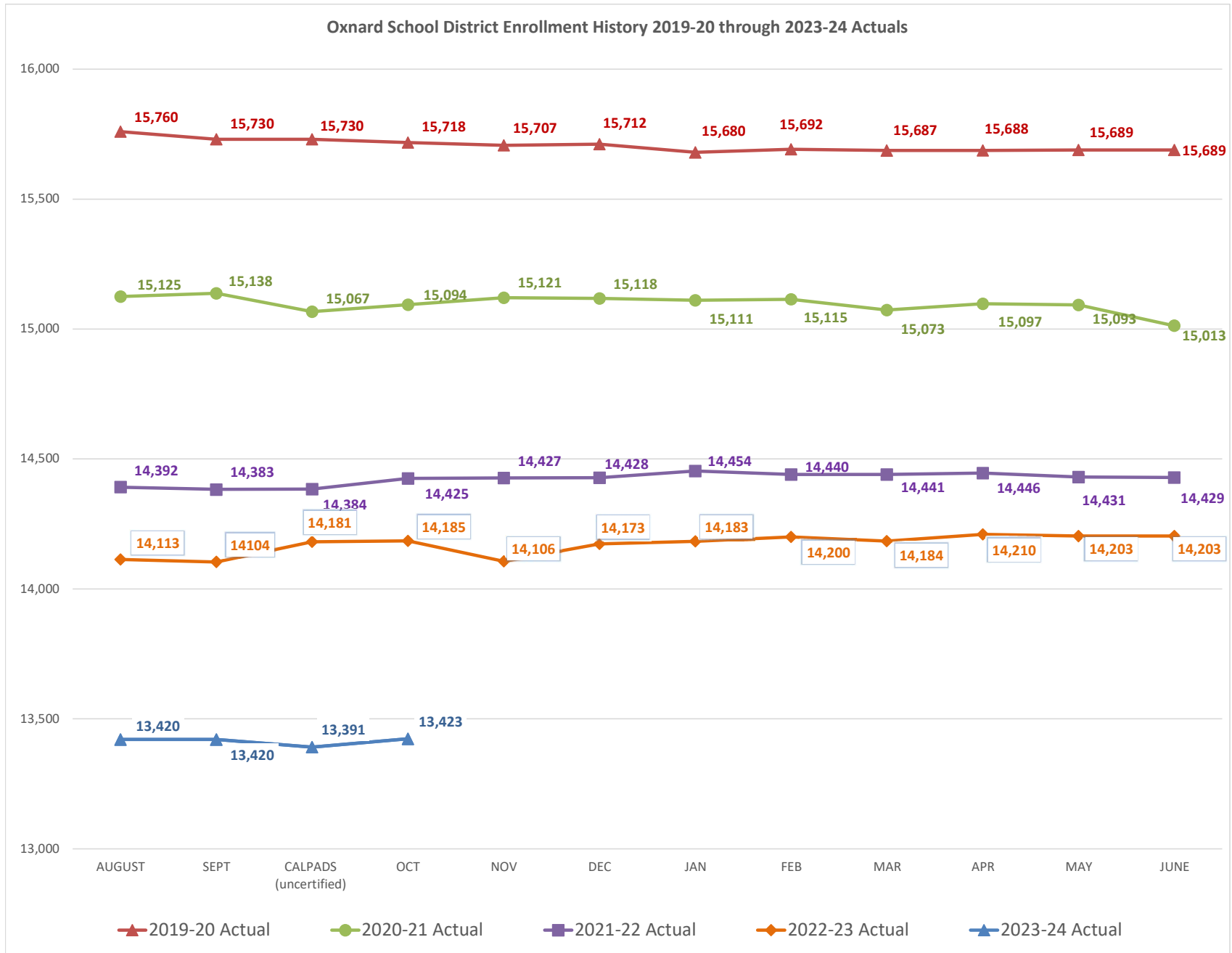
Oxnard (72538) - 2023-24 First Interim				v.24.2b		CY1	
LOCAL CONTROL FUNDING FORMULA						2024-25	
LCFF ENTITLEMENT CALCULATION							
Calculation Factors	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			
	3.94%		0.00%	91.17%	91.17%		
	3-PY Average						
	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	5,611.39	\$ 10,310	\$ 1,072	\$ 2,075	\$ 2,676	\$ 90,530,569	
Grades 4-6	4,497.71	10,466		1,908	2,461	66,723,435	
Grades 7-8	3,138.81	10,775		1,965	2,533	47,938,950	
Grades 9-12	-	12,488	325	2,336	3,012	-	
Subtract Necessary Small School ADA and Funding	-	-	-			-	
Total Base, Supplemental, and Concentration Grant		\$ 138,747,142	\$ 6,015,410	\$ 26,396,003	\$ 34,034,399	\$ 205,192,954	
NSS Allowance			-			-	
TOTAL BASE	13,247.91	\$ 138,747,142	\$ 6,015,410	\$ 26,396,003	\$ 34,034,399	\$ 205,192,954	
ADD ONS:							
Targeted Instructional Improvement Block Grant						\$	500,077
Home-to-School Transportation (COLA added commencing 2023-24)							1,360,372
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	380.00	TK Add-on rate	\$ 3,164.17			1,202,385
ECONOMIC RECOVERY TARGET PAYMENT							
LCFF Entitlement Before Adjustments							\$ 208,255,788
Miscellaneous Adjustments							-
ADJUSTED LCFF ENTITLEMENT							\$ 208,255,788
Local Revenue (including RDA)							(27,336,465)
Gross State Aid							\$ 180,919,323
Education Protection Account Entitlement							(23,396,008)
Net State Aid							\$ 157,523,315

Oxnard (72538) - 2023-24 First Interim				v.24.2b		CY2	
LOCAL CONTROL FUNDING FORMULA						2025-26	
LCFF ENTITLEMENT CALCULATION							
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		
	3.29%		0.00%		91.15% 91.15%		
	3-PY Average						
	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	5,418.36	\$ 10,649	\$ 1,107	\$ 2,143	\$ 2,762	\$ 90,277,923	
Grades 4-6	4,294.19	10,810		1,971	2,540	65,790,180	
Grades 7-8	3,008.16	11,129		2,029	2,615	47,447,267	
Grades 9-12	-	12,899	335	2,413	3,110	-	
Subtract Necessary Small School ADA and Funding	-	-	-			-	
Total Base, Supplemental, and Concentration Grant		\$ 137,598,123	\$ 5,998,124	\$ 26,177,595	\$ 33,741,528	\$ 203,515,370	
NSS Allowance		-				-	
TOTAL BASE	12,720.71	\$ 137,598,123	\$ 5,998,124	\$ 26,177,595	\$ 33,741,528	\$ 203,515,370	
ADD ONS:							
Targeted Instructional Improvement Block Grant						\$ 500,077	
Home-to-School Transportation (COLA added commencing 2023-24)						1,405,128	
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-	
Transitional Kindergarten (Commencing 2022-23)	TK ADA	382.00	TK Add-on rate	\$ 3,268.27		1,248,480	
							-
ECONOMIC RECOVERY TARGET PAYMENT							
LCFF Entitlement Before Adjustments							\$ 206,669,055
Miscellaneous Adjustments							-
ADJUSTED LCFF ENTITLEMENT							\$206,669,055
Local Revenue (including RDA)							(27,336,465)
Gross State Aid							\$179,332,590
Education Protection Account Entitlement							(23,204,038)
Net State Aid							\$156,128,552

Oxnard (72538) - 2023-24 First Interim	10/19/2023					
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
SUMMARY OF FUNDING						
General Assumptions						
COLA & Augmentation	13.26%	8.22%	3.94%	3.29%	3.19%	3.16%
Base Grant Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Add-on, ERT & MSA Proration Factor	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
LCFF Entitlement						
Base Grant	\$137,642,589	\$142,004,506	\$138,747,142	\$137,598,123	\$137,419,305	\$137,072,235
Grade Span Adjustment	5,967,133	6,172,609	6,015,410	5,998,124	5,882,998	5,717,738
Supplemental Grant	26,200,157	26,947,490	26,396,003	26,177,595	26,146,937	26,053,458
Concentration Grant	33,810,036	34,606,024	34,034,399	33,741,528	33,746,975	33,626,324
Add-ons: Targeted Instructional Improvement Block Grant	500,077	500,077	500,077	500,077	500,077	500,077
Add-ons: Home-to-School Transportation	1,209,393	1,308,805	1,360,372	1,405,128	1,449,952	1,495,770
Add-ons: Small School District Bus Replacement Program	-	-	-	-	-	-
Add-ons: Transitional Kindergarten	1,380,620	1,277,297	1,202,385	1,248,480	1,119,680	981,107
Total LCFF Entitlement Before Adjustments, ERT & Additional State Aid	\$206,710,005	\$212,816,808	\$208,255,788	\$206,669,055	\$206,265,924	\$205,446,709
Miscellaneous Adjustments	-	-	-	-	-	-
Economic Recovery Target	-	-	-	-	-	-
Additional State Aid	-	-	-	-	-	-
Total LCFF Entitlement	206,710,005	212,816,808	208,255,788	206,669,055	206,265,924	205,446,709
LCFF Entitlement Per ADA	\$ 13,982	\$ 15,100	\$ 15,720	\$ 16,247	\$ 16,757	\$ 17,266
Components of LCFF By Object Code						
State Aid (Object Code 8011)	\$ 163,403,824	\$ 142,796,972	\$ 157,523,315	\$ 156,128,552	\$ 155,760,317	\$ 155,004,886
EPA (for LCFF Calculation - Resource 1400 / Object Code 8012)	\$ 11,835,764	\$ 42,683,371	\$ 23,396,008	\$ 23,204,038	\$ 23,169,142	\$ 23,105,358
<i>Local Revenue Sources:</i>						
Property Taxes (Object 8021 to 8089)	\$ 31,470,417	\$ 27,336,465	\$ 27,336,465	\$ 27,336,465	\$ 27,336,465	\$ 27,336,465
In-Lieu of Property Taxes (Object Code 8096)	-	-	-	-	-	-
<i>Property Taxes net of In-Lieu</i>	<i>\$ 31,470,417</i>	<i>\$ 27,336,465</i>	<i>\$ 27,336,465</i>	<i>\$ 27,336,465</i>	<i>\$ 27,336,465</i>	<i>\$ 27,336,465</i>
TOTAL FUNDING	206,710,005	212,816,808	208,255,788	206,669,055	206,265,924	205,446,709
Basic Aid Status	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>	<i>Non-Basic Aid</i>
Excess Taxes	\$ (11,835,764)	\$ (42,683,371)	\$ (23,396,008)	\$ (23,204,038)	\$ (23,169,142)	\$ (23,105,358)
EPA in Excess to LCFF Funding	\$ 11,835,764	\$ 42,683,371	\$ 23,396,008	\$ 23,204,038	\$ 23,169,142	\$ 23,105,358
Total LCFF Entitlement	206,710,005	212,816,808	208,255,788	206,669,055	206,265,924	205,446,709
SUMMARY OF EPA						
% of Adjusted Revenue Limit - Annual	12.74780911%	44.55990366%	25.00000000%	25.00000000%	25.00000000%	25.00000000%
% of Adjusted Revenue Limit - P-2	12.74780911%	44.55990366%	25.00000000%	25.00000000%	25.00000000%	25.00000000%
EPA (for LCFF Calculation purposes)	\$ 11,835,764	\$ 42,683,371	\$ 23,396,008	\$ 23,204,038	\$ 23,169,142	\$ 23,105,358
EPA, Current Year (Object Code 8012)	\$ 11,835,764	\$ 42,683,371	\$ 23,396,008	\$ 23,204,038	\$ 23,169,142	\$ 23,105,358
(P-2 plus Current Year Accrual)						
EPA, Prior Year Adjustment (Object Code 8019)	\$ (1,544,439.00)	\$ -	\$ -	\$ -	\$ -	\$ -
(P-A less Prior Year Accrual)						
Accrual (from Data Entry tab)	-	-	-	-	-	-

Oxnard (72538) - 2023-24 First Interim		10/19/2023					
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
LCAP PERCENTAGE TO INCREASE OR IMPROVE SERVICES							
Base Grant (Excludes add-ons for TIIG and Transportation)	\$	143,609,722	\$ 148,177,115	\$ 144,762,552	\$ 143,596,247	\$ 143,302,303	\$ 142,789,973
Supplemental and Concentration Grant funding in the LCAP year	\$	60,010,193	\$ 61,553,514	\$ 60,430,402	\$ 59,919,123	\$ 59,893,912	\$ 59,679,782
Percentage to Increase or Improve Services		41.79%	41.54%	41.74%	41.73%	41.80%	41.80%
SUMMARY OF STUDENT POPULATION							
Unduplicated Pupil Population							
Enrollment		13,883	13,391	12,891	12,392	11,892	11,392
COE Enrollment		38	30	30	30	30	30
Total Enrollment		13,921	13,421	12,921	12,422	11,922	11,422
Unduplicated Pupil Count		12,686	12,186	11,763	11,308	10,851	10,395
COE Unduplicated Pupil Count		23	25	25	25	25	25
Total Unduplicated Pupil Count		12,709	12,211	11,788	11,333	10,876	10,420
Rolling %, Supplemental Grant		91.2200%	90.9300%	91.1700%	91.1500%	91.2300%	91.2300%
Rolling %, Concentration Grant		91.2200%	90.9300%	91.1700%	91.1500%	91.2300%	91.2300%

Oxnard (72538) - 2023-24 First Interim		10/19/2023					
		2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
SUMMARY OF LCFF ADA							
Third Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)							
Grades TK-3		6,512.97	6,512.97	5,738.43	5,676.50	5,403.51	5,159.36
Grades 4-6		5,166.20	5,166.20	4,835.86	4,390.55	4,249.12	4,225.29
Grades 7-8		3,504.47	3,504.47	3,317.48	3,063.57	2,991.87	2,925.53
Grades 9-12		-	-	-	-	-	-
LCFF Subtotal		15,183.64	15,183.64	13,891.77	13,130.62	12,644.50	12,310.18
NSS		-	-	-	-	-	-
Combined Subtotal		15,183.64	15,183.64	13,891.77	13,130.62	12,644.50	12,310.18
Second Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)							
Grades TK-3		6,512.97	5,738.43	5,676.50	5,403.51	5,159.36	4,862.34
Grades 4-6		5,166.20	4,835.86	4,390.55	4,249.12	4,225.29	4,169.79
Grades 7-8		3,504.47	3,317.48	3,063.57	2,991.87	2,925.53	2,863.12
Grades 9-12		-	-	-	-	-	-
LCFF Subtotal		15,183.64	13,891.77	13,130.62	12,644.50	12,310.18	11,895.25
NSS		-	-	-	-	-	-
Combined Subtotal		15,183.64	13,891.77	13,130.62	12,644.50	12,310.18	11,895.25
Prior Year ADA for the Hold Harmless (adjusted for current year charter shift)							
Grades TK-3		5,738.43	5,676.50	5,403.51	5,159.36	4,862.34	4,511.52
Grades 4-6		4,835.86	4,390.55	4,249.12	4,225.29	4,169.79	4,093.81
Grades 7-8		3,317.48	3,063.57	2,991.87	2,925.53	2,863.12	2,809.51
Grades 9-12		-	-	-	-	-	-
LCFF Subtotal		13,891.77	13,130.62	12,644.50	12,310.18	11,895.25	11,414.84
NSS		-	-	-	-	-	-
Combined Subtotal		13,891.77	13,130.62	12,644.50	12,310.18	11,895.25	11,414.84
Net Adjustment to Prior Year ADA for Charter Shift							
Second prior year charter school shift percentage		-	-	-	-	-	-
Prior year charter school shift percentage		0%	0%	0%	0%	0%	0%
Prior 3-Year Average ADA (if charter shift percentage > -50%, adjusted for +/- current year average)							
Grades TK-3		6,254.79	5,975.97	5,606.15	5,413.12	5,141.74	4,844.41
Grades 4-6		5,056.09	4,797.54	4,491.84	4,288.32	4,214.73	4,162.96
Grades 7-8		3,442.14	3,295.17	3,124.31	2,993.66	2,926.84	2,866.05
Grades 9-12		-	-	-	-	-	-
LCFF Subtotal		14,753.02	14,068.68	13,222.30	12,695.10	12,283.31	11,873.42
NSS		-	-	-	-	-	-
Combined Subtotal		14,753.02	14,068.68	13,222.30	12,695.10	12,283.31	11,873.42
Current Year Charter Shift ADA for the Hold Harmless and Prior 3-Year Average		-	-	-	-	-	-
Current Year ADA							
Grades TK-3		5,676.50	5,403.51	5,159.36	4,862.34	4,511.52	4,158.46
Grades 4-6		4,390.55	4,249.12	4,225.29	4,169.79	4,093.81	4,019.44
Grades 7-8		3,063.57	2,991.87	2,925.53	2,863.12	2,809.51	2,756.92
Grades 9-12		-	-	-	-	-	-
LCFF Subtotal		13,130.62	12,644.50	12,310.18	11,895.25	11,414.84	10,934.82
NSS		-	-	-	-	-	-
Combined Subtotal		13,130.62	12,644.50	12,310.18	11,895.25	11,414.84	10,934.82
Change in LCFF ADA (excludes NSS ADA)		(761.15) Decline	(486.12) Decline	(334.32) Decline	(414.93) Decline	(480.41) Decline	(480.02) Decline
Funded LCFF ADA (greater of current year, prior year or 3-prior year average)							
Grades TK-3		6,254.79	5,975.97	5,606.15	5,413.12	5,141.74	4,844.41
Grades 4-6		5,056.09	4,797.54	4,491.84	4,288.32	4,214.73	4,162.96
Grades 7-8		3,442.14	3,295.17	3,124.31	2,993.66	2,926.84	2,866.05
Grades 9-12		-	-	-	-	-	-
Subtotal		14,753.02	14,068.68	13,222.30	12,695.10	12,283.31	11,873.42
		3-PY Average	3-PY Average	3-PY Average	3-PY Average	3-PY Average	3-PY Average



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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 13, 2023

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ X

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: Patricia Núñez

Telephone: 805-385-1501 x2450

Title: Director of Fiscal Services

E-mail: pnunez@oxnardsd.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 (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?		X
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?	X	
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?		X

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
011	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund	G		G	G
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund	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
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects				
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				
71I	Retiree Benefit Fund	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				
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

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)	14,068.68	14,068.68	12,645.50	14,069.68	1.00	0.0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	14,068.68	14,068.68	12,645.50	14,069.68	1.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI	31.15	31.15	24.61	24.61	(6.54)	-21.0%
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)	31.15	31.15	24.61	24.61	(6.54)	-21.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	14,099.83	14,099.83	12,670.11	14,094.29	(5.54)	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

2023-24 Estimated Cash Flow Report as of October 31, 2023 - First Interim Budget

	Actual July	Actual August	Actual Sept	Actual October	Estimated November	Estimated December	Estimated January	Estimated February	Estimated March	Estimated April	Estimated May	Estimated June	Total	First Interim Budget
Beg Cash Balance	\$92,808,534	\$146,974,842	\$132,138,502	\$131,798,553	\$133,574,802	\$124,751,193	\$145,478,725	\$140,481,990	\$133,043,623	\$136,743,428	\$145,563,723	\$135,043,053		
Revenue:														
State Apportionment*	\$ 7,449,485	\$ 7,449,485	\$ 13,409,073	\$ 13,409,073	\$ 13,409,073	\$ 13,409,073	\$ 13,409,073	\$ 12,170,527	\$ 12,170,527	\$ 12,170,527	\$ 12,170,527	\$ 12,170,527	\$ 142,796,972	\$ 142,796,972
EPA	\$ -	\$ -	\$ 11,193,154	\$ -	\$ -	\$ 10,496,739	\$ -	\$ -	\$ 10,496,739	\$ -	\$ -	\$ 10,496,739	\$ 42,683,371	\$ 42,683,371
Property Tax	\$ 832,192	\$ -	\$ -	\$ -	\$ -	\$ 13,252,132	\$ -	\$ -	\$ -	\$ 13,252,141	\$ -	\$ -	\$ 27,336,465	\$ 27,336,465
Apportionment Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (4,000,000)	\$ (4,000,000)	\$ (4,000,000)
Federal	\$ 1,030,069	\$ -	\$ 985,516	\$ 4,641,887	\$ -	\$ 2,382,117	\$ 1,206,153	\$ -	\$ 1,137,703	\$ 2,630,505	\$ -	\$ 2,350,456	\$ 16,364,406	\$ 21,601,092
Other State	\$ 1,443,639	\$ 1,443,639	\$ 3,894,710	\$ 2,824,954	\$ 3,510,780	\$ 3,864,635	\$ 3,016,665	\$ 3,076,164	\$ 3,924,134	\$ 3,076,164	\$ 3,076,164	\$ 3,924,136	\$ 37,075,781	\$ 44,806,284
Local	\$ 601,454	\$ 2,019,307	\$ 1,434,115	\$ 1,586,487	\$ 1,259,784	\$ 1,512,284	\$ 1,259,784	\$ 1,280,077	\$ 1,530,077	\$ 1,280,077	\$ 1,280,077	\$ 1,532,584	\$ 16,576,108	\$ 16,830,393
Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Revenue	\$ 11,356,839	\$ 10,912,431	\$ 30,916,567	\$ 22,462,401	\$ 18,179,637	\$ 44,916,979	\$ 18,891,675	\$ 16,526,768	\$ 29,259,180	\$ 32,409,414	\$ 16,526,768	\$ 26,474,442	\$ 278,833,103	\$ 292,054,577
Expenditures:														
Certificated Salaries	\$ 224,540	\$ 10,317,049	\$ 9,496,229	\$ 9,478,205	\$ 9,598,128	\$ 9,607,069	\$ 9,557,894	\$ 9,603,716	\$ 9,741,184	\$ 9,896,533	\$ 11,357,264	\$ 12,884,279	\$ 111,762,091	\$ 111,762,091
Classified Salaries	\$ 1,317,192	\$ 3,332,912	\$ 3,181,579	\$ 3,080,025	\$ 7,370,439	\$ 3,727,612	\$ 3,702,758	\$ 3,706,040	\$ 3,780,602	\$ 3,824,213	\$ 3,830,310	\$ 6,040,413	\$ 46,894,095	\$ 46,894,095
Benefits	\$ 784,545	\$ 5,210,893	\$ 4,987,689	\$ 5,005,103	\$ 9,030,731	\$ 5,101,212	\$ 5,067,200	\$ 5,071,692	\$ 5,173,729	\$ 5,233,411	\$ 5,241,754	\$ 8,266,305	\$ 64,174,265	\$ 64,174,265
Books & Supplies	\$ 266,087	\$ 803,466	\$ 658,417	\$ 1,042,922	\$ 1,151,275	\$ 1,663,333	\$ 1,261,503	\$ 1,629,291	\$ 1,222,059	\$ 1,007,365	\$ 1,189,639	\$ 6,115,825	\$ 18,011,181	\$ 18,011,181
Services & Operating	\$ 1,229,321	\$ 7,588,138	\$ 3,405,551	\$ 3,830,505	\$ 5,072,492	\$ 4,613,768	\$ 5,009,086	\$ 4,615,062	\$ 6,510,777	\$ 4,312,265	\$ 5,467,163	\$ 13,046,026	\$ 64,700,154	\$ 64,700,154
Capital Outlay	\$ -	\$ -	\$ -	\$ 2,480	\$ 316,206	\$ 403,731	\$ 217,247	\$ 267,611	\$ 59,303	\$ 243,609	\$ 889,588	\$ 2,137,548	\$ 4,537,323	\$ 4,537,323
Other Outgo	\$ 23,012	\$ 23,012	\$ 41,421	\$ 113,466	\$ 41,421	\$ 41,421	\$ 41,421	\$ 41,421	\$ 41,421	\$ 41,421	\$ 41,421	\$ 41,421	\$ 532,279	\$ 2,058,508
Total Expenses	\$ 3,844,698	\$ 27,275,471	\$ 21,770,886	\$ 22,552,706	\$ 32,580,692	\$ 25,158,146	\$ 24,857,109	\$ 24,934,835	\$ 26,529,074	\$ 24,558,818	\$ 28,017,137	\$ 50,058,046	\$ 310,611,388	\$ 312,137,617
Net Monthly	\$ 7,512,142	\$ (16,363,039)	\$ 9,145,681	\$ (90,305)	\$ (14,401,055)	\$ 19,758,833	\$ (5,965,434)	\$ (8,408,066)	\$ 2,730,106	\$ 7,850,596	\$ (11,490,369)	\$ (23,583,604)		
Prior Year Transactions:														
PY Audit Adjustment														
Accounts Receivable	\$ 2,719,594	\$ 711,119	\$ 834,160	\$ 862,335	\$ 5,827,446	\$ 1,618,699	\$ 1,618,699	\$ 1,619,699	\$ 1,619,699	\$ 1,619,699	\$ 1,619,699	\$ 1,914,699	\$ 22,585,547	\$ -
Accounts Payable*	\$ 8,057,274	\$ (815,580)	\$ 10,319,790	\$ (1,004,219)	\$ 250,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 650,000	\$ 571,436	\$ 21,278,701	\$ -
Net Prior Year	\$ (5,337,680)	\$ 1,526,699	\$ (9,485,630)	\$ 1,866,554	\$ 5,577,446	\$ 968,699	\$ 968,699	\$ 969,699	\$ 969,699	\$ 969,699	\$ 969,699	\$ 1,343,263	\$ 1,306,846	\$ -
Net Monthly Increase/(Decrease)*	\$ 2,174,461	\$ (14,836,340)	\$ (339,949)	\$ 1,776,249	\$ (8,823,609)	\$ 20,727,532	\$ (4,996,735)	\$ (7,438,367)	\$ 3,699,805	\$ 8,820,295	\$ (10,520,670)	\$ (22,240,341)		
Tran Activity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
Ending Cash	\$146,974,842	\$132,138,502	\$131,798,553	\$133,574,802	\$124,751,193	\$145,478,725	\$140,481,990	\$133,043,623	\$136,743,428	\$145,563,723	\$135,043,053	\$112,802,712		

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October									
A. BEGINNING CASH			144,800,380.82	146,974,842.26	132,138,502.06	131,798,553.33	133,574,802.38	124,751,193.67	145,478,726.13	140,481,991.17
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		7,449,485.00	7,449,485.00	24,602,227.00	13,409,073.00	13,409,073.00	23,905,812.00	13,409,073.00	12,170,527.40
Property Taxes	8020-8079		832,191.96					13,252,131.61		
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		1,030,069.00		985,515.45	4,641,887.00		2,382,117.00	1,206,152.55	
Other State Revenue	8300-8599		1,443,639.00	1,443,639.00	3,894,709.50	2,824,954.37	3,510,779.76	3,864,634.15	3,016,664.76	3,076,163.75
Other Local Revenue	8600-8799		601,454.26	2,019,307.37	1,434,115.20	1,586,487.18	1,259,784.52	1,512,284.52	1,259,784.52	1,280,077.10
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			11,356,839.22	10,912,431.37	30,916,567.15	22,462,401.55	18,179,637.28	44,916,979.28	18,891,674.83	16,526,768.25
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		224,540.25	10,317,049.10	9,496,228.97	9,478,204.73	9,598,128.38	9,607,069.34	9,557,894.02	9,603,716.48
Classified Salaries	2000-2999		1,317,192.16	3,332,912.37	3,181,579.07	3,080,024.83	7,370,438.70	3,727,611.61	3,702,757.74	3,706,040.33
Employee Benefits	3000-3999		784,545.11	5,210,892.53	4,987,689.34	5,005,102.88	9,030,730.92	5,101,212.32	5,067,199.96	5,071,692.16
Books and Supplies	4000-4999		266,086.71	803,466.40	658,416.53	1,042,922.43	1,151,274.69	1,663,332.57	1,261,503.12	1,629,291.43
Services	5000-5999		1,229,321.47	7,588,138.22	3,405,550.83	3,830,504.94	5,072,492.07	4,613,767.98	5,009,085.92	4,615,061.98
Capital Outlay	6000-6599					2,480.30	316,206.04	403,731.00	217,247.03	267,611.31
Other Outgo	7000-7499		23,012.00	23,012.00	41,421.00	113,466.00	41,421.00	41,421.00	41,421.00	41,421.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			3,844,697.70	27,275,470.62	21,770,885.74	22,552,706.11	32,580,691.80	25,158,145.82	24,857,108.79	24,934,834.69
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(1,310,496.76)								
Accounts Receivable	9200-9299	21,953,090.58	2,687,106.18	1,027,127.14	810,924.56	863,017.74	5,234,021.75	1,618,699.00	1,618,699.00	1,619,699.00
Due From Other Funds	9310	301,447.84		(300,000.00)			601,447.85			
Stores	9320	219,779.45	32,487.75	(16,007.90)	23,235.01	(682.80)	(8,023.79)			
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		21,163,821.11	2,719,593.93	711,119.24	834,159.57	862,334.94	5,827,445.81	1,618,699.00	1,618,699.00	1,619,699.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	12,464,184.51	8,057,274.01	(815,579.81)	1,105,273.23	(1,004,218.67)	650,000.00	650,000.00	650,000.00	650,000.00
Due To Other Funds	9610	6,420,548.81			6,420,548.81					
Current Loans	9640				400,000.00		(400,000.00)			
Unearned Revenues	9650	2,393,967.67			2,393,967.67					
Deferred Inflows of Resources	9690									
SUBTOTAL		21,278,700.99	8,057,274.01	(815,579.81)	10,319,789.71	(1,004,218.67)	250,000.00	650,000.00	650,000.00	650,000.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(114,879.88)	(5,337,680.08)	1,526,699.05	(9,485,630.14)	1,866,553.61	5,577,445.81	968,699.00	968,699.00	969,699.00
E. NET INCREASE/DECREASE (B - C + D)			2,174,461.44	(14,836,340.20)	(339,948.73)	1,776,249.05	(8,823,608.71)	20,727,532.46	(4,996,734.96)	(7,438,367.44)
F. ENDING CASH (A + E)			146,974,842.26	132,138,502.06	131,798,553.33	133,574,802.38	124,751,193.67	145,478,726.13	140,481,991.17	133,043,623.73
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):	October								
A. BEGINNING CASH		133,043,623.73	136,743,428.76	145,563,723.59	135,043,053.43				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	22,667,266.40	12,170,527.40	12,170,527.40	22,667,266.40	0.00		185,480,343.00	185,480,343.00
Property Taxes	8020-8079		13,252,141.43					27,336,465.00	27,336,465.00
Miscellaneous Funds	8080-8099				(4,000,000.00)			(4,000,000.00)	(4,000,000.00)
Federal Revenue	8100-8299	1,137,703.25	2,630,504.55		2,350,456.00	5,236,687.20		21,601,092.00	21,601,092.00
Other State Revenue	8300-8599	3,924,133.25	3,076,163.75	3,076,163.75	3,924,135.25	4,697,769.73	3,032,733.98	44,806,284.00	44,806,284.00
Other Local Revenue	8600-8799	1,530,077.10	1,280,077.10	1,280,077.10	1,532,583.80	254,283.23		16,830,393.00	16,830,393.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		29,259,180.00	32,409,414.23	16,526,768.25	26,474,441.45	10,188,740.16	3,032,733.98	292,054,577.00	292,054,577.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	9,741,183.85	9,896,533.16	11,357,263.69	12,884,279.03	0.00		111,762,091.00	111,762,091.00
Classified Salaries	2000-2999	3,780,601.94	3,824,213.45	3,830,309.68	6,040,413.12			46,894,095.00	46,894,095.00
Employee Benefits	3000-3999	5,173,729.24	5,233,411.31	5,241,753.97	8,266,305.26			64,174,265.00	64,174,265.00
Books and Supplies	4000-4999	1,222,058.63	1,007,365.35	1,189,638.51	6,115,824.63			18,011,181.00	18,011,181.00
Services	5000-5999	6,510,776.50	4,312,265.26	5,467,163.01	13,046,025.82			64,700,154.00	64,700,154.00
Capital Outlay	6000-6599	59,302.81	243,608.87	889,587.55	2,137,548.09			4,537,323.00	4,537,323.00
Other Outgo	7000-7499	41,421.00	41,421.00	41,421.00	41,421.00	1,526,229.00		2,058,508.00	2,058,508.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		26,529,073.97	24,558,818.40	28,017,137.41	48,531,816.95	1,526,229.00	0.00	312,137,617.00	312,137,617.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	1,619,699.00	1,619,699.00	1,619,699.00	1,914,699.21			22,253,090.58	
Due From Other Funds	9310							301,447.85	
Stores	9320							31,008.27	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receiv able	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		1,619,699.00	1,619,699.00	1,619,699.00	1,914,699.21	0.00	0.00	22,585,546.70	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	650,000.00	650,000.00	650,000.00	571,435.75			12,464,184.51	
Due To Other Funds	9610							6,420,548.81	
Current Loans	9640							0.00	
Unearned Revenues	9650							2,393,967.67	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		650,000.00	650,000.00	650,000.00	571,435.75	0.00	0.00	21,278,700.99	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		969,699.00	969,699.00	969,699.00	1,343,263.46	0.00	0.00	1,306,845.71	
E. NET INCREASE/DECREASE (B - C + D)		3,699,805.03	8,820,294.83	(10,520,670.16)	(20,714,112.04)	8,662,511.16	3,032,733.98	(18,776,194.29)	(20,083,040.00)
F. ENDING CASH (A + E)		136,743,428.76	145,563,723.59	135,043,053.43	114,328,941.39				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								126,024,186.53	

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	208,511,385.00	208,511,385.00	53,742,461.96	208,816,808.00	305,423.00	0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,700,546.00	4,700,546.00	625,812.62	4,839,560.00	139,014.00	3.0%
4) Other Local Revenue		8600-8799	2,335,294.00	2,335,294.00	788,800.22	2,604,827.00	269,533.00	11.5%
5) TOTAL, REVENUES			215,547,225.00	215,547,225.00	55,157,074.80	216,261,195.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	76,101,428.00	76,101,428.00	20,926,613.43	80,148,483.00	(4,047,055.00)	-5.3%
2) Classified Salaries		2000-2999	23,151,587.00	23,151,587.00	6,289,387.24	25,558,580.00	(2,406,993.00)	-10.4%
3) Employee Benefits		3000-3999	40,206,842.00	40,206,842.00	10,907,259.57	43,121,715.00	(2,914,873.00)	-7.2%
4) Books and Supplies		4000-4999	11,084,507.00	11,084,507.00	1,914,928.07	10,368,719.00	715,788.00	6.5%
5) Services and Other Operating Expenditures		5000-5999	22,151,803.00	22,151,803.00	9,408,980.83	22,332,540.00	(180,737.00)	-0.8%
6) Capital Outlay		6000-6999	46,185.00	46,185.00	0.00	168,452.00	(122,267.00)	-264.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	500,000.00	500,000.00	128,866.00	500,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(932,316.00)	(932,316.00)	(15,034.03)	(1,989,217.00)	1,056,901.00	-113.4%
9) TOTAL, EXPENDITURES			172,310,036.00	172,310,036.00	49,561,001.11	180,209,272.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			43,237,189.00	43,237,189.00	5,596,073.69	36,051,923.00		
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	(51,800,544.00)	(51,800,544.00)	0.00	(49,590,993.00)	2,209,551.00	-4.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(51,800,544.00)	(51,800,544.00)	0.00	(49,590,993.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,563,355.00)	(8,563,355.00)	5,596,073.69	(13,539,070.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	73,332,541.79	0.00		73,332,541.00	73,332,541.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			73,332,541.79	0.00		73,332,541.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,332,541.79	0.00		73,332,541.00		
2) Ending Balance, June 30 (E + F1e)			64,769,186.79	(8,563,355.00)		59,793,471.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	120,000.00	120,000.00		239,779.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	17,554,545.00	17,554,545.00		28,339,930.00		
Student Transportation Bus Replace	0000	9780	1,000,000.00					
Technology Device Refresh	0000	9780	3,000,000.00					
Instructional Materials Adoption	0000	9780	2,000,000.00					
Building Maintenance One-Time Funds	0000	9780	1,564,000.00					
Financial Stability Reserve	0000	9780	9,990,545.00					
Building Maintenance One-Time Funds	0000	9780		1,564,000.00				
Financial Stability Reserve	0000	9780		9,990,545.00				
Instructional Materials Adoptions	0000	9780		2,000,000.00				
Student Transportation Bus Replacement	0000	9780		1,000,000.00				
Technology Device Refresh	0000	9780		3,000,000.00				
Student Transportation Bus Replace	0000	9780				1,000,000.00		
Technology Device Refresh	0000	9780				3,000,000.00		
Instructional Materials Adoptions	0000	9780				2,000,000.00		
Building Maintenance One-time Funds	0000	9780				1,564,000.00		
Financial Stability Reserve	0000	9780				20,775,930.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	28,881,371.00	28,881,317.00		31,213,762.00		
Unassigned/Unappropriated Amount		9790	18,213,270.79	(55,119,217.00)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	139,281,294.00	139,281,294.00	41,717,116.00	142,796,972.00	3,515,678.00	2.5%
Education Protection Account State Aid - Current Year		8012	43,331,935.00	43,331,935.00	11,193,154.00	42,683,371.00	(648,564.00)	-1.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	154,861.00	154,861.00	0.00	162,977.00	8,116.00	5.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	5,677.00	5,677.00	0.00	5,109.00	(568.00)	-10.0%
County & District Taxes								
Secured Roll Taxes		8041	26,125,312.00	26,125,312.00	0.00	24,166,482.00	(1,958,830.00)	-7.5%
Unsecured Roll Taxes		8042	506,069.00	506,069.00	0.00	32,649.00	(473,420.00)	-93.5%
Prior Years' Taxes		8043	89,399.00	89,399.00	95,597.47	71,519.00	(17,880.00)	-20.0%
Supplemental Taxes		8044	560,386.00	560,386.00	519,227.91	565,538.00	5,152.00	0.9%
Education Revenue Augmentation Fund (ERAF)		8045	1,349,470.00	1,349,470.00	217,366.58	186,479.00	(1,162,991.00)	-86.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,106,982.00	1,106,982.00	0.00	2,145,712.00	1,038,730.00	93.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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			212,511,385.00	212,511,385.00	53,742,461.96	212,816,808.00	305,423.00	0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(4,000,000.00)	(4,000,000.00)	0.00	(4,000,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			208,511,385.00	208,511,385.00	53,742,461.96	208,816,808.00	305,423.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Other NCLB / Every Student Succeeds Act								
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	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						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	458,784.00	458,784.00	0.00	494,115.00	35,331.00	7.7%
Lottery - Unrestricted and Instructional Materials		8560	2,331,762.00	2,331,762.00	84,192.62	2,411,094.00	79,332.00	3.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	1,910,000.00	1,910,000.00	541,620.00	1,934,351.00	24,351.00	1.3%
TOTAL, OTHER STATE REVENUE			4,700,546.00	4,700,546.00	625,812.62	4,839,560.00	139,014.00	3.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	5,000.00	5,000.00	0.00	5,000.00	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	220,000.00	220,000.00	55,579.96	220,000.00	0.00	0.0%
Interest		8660	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%

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)
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	1,110,294.00	1,110,294.00	733,220.26	1,379,827.00	269,533.00	24.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,335,294.00	2,335,294.00	788,800.22	2,604,827.00	269,533.00	11.5%
TOTAL, REVENUES			215,547,225.00	215,547,225.00	55,157,074.80	216,261,195.00	713,970.00	0.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	63,472,452.00	63,472,452.00	16,646,589.89	63,414,629.00	57,823.00	0.1%
Certificated Pupil Support Salaries		1200	5,437,601.00	5,437,601.00	2,173,062.69	8,760,832.00	(3,323,231.00)	-61.1%
Certificated Supervisors' and Administrators' Salaries		1300	7,091,386.00	7,091,386.00	1,966,022.86	7,255,472.00	(164,086.00)	-2.3%
Other Certificated Salaries		1900	99,989.00	99,989.00	140,937.99	717,550.00	(617,561.00)	-617.6%
TOTAL, CERTIFICATED SALARIES			76,101,428.00	76,101,428.00	20,926,613.43	80,148,483.00	(4,047,055.00)	-5.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,216,982.00	2,216,982.00	477,572.16	2,346,128.00	(129,146.00)	-5.8%
Classified Support Salaries		2200	4,648,273.00	4,648,273.00	1,388,570.90	5,224,753.00	(576,480.00)	-12.4%
Classified Supervisors' and Administrators' Salaries		2300	1,770,253.00	1,770,253.00	600,372.12	1,877,538.00	(107,285.00)	-6.1%
Clerical, Technical and Office Salaries		2400	9,489,608.00	9,489,608.00	2,550,378.15	10,296,060.00	(806,452.00)	-8.5%
Other Classified Salaries		2900	5,026,471.00	5,026,471.00	1,272,493.91	5,814,101.00	(787,630.00)	-15.7%
TOTAL, CLASSIFIED SALARIES			23,151,587.00	23,151,587.00	6,289,387.24	25,558,580.00	(2,406,993.00)	-10.4%
EMPLOYEE BENEFITS								

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)
STRS		3101-3102	14,605,066.00	14,605,066.00	3,817,631.70	14,815,925.00	(210,859.00)	-1.4%
PERS		3201-3202	6,796,106.00	6,796,106.00	1,767,609.86	7,385,509.00	(589,403.00)	-8.7%
OASDI/Medicare/Alternative		3301-3302	2,935,966.00	2,935,966.00	801,082.46	3,150,827.00	(214,861.00)	-7.3%
Health and Welfare Benefits		3401-3402	11,166,342.00	11,166,342.00	3,233,498.69	11,943,862.00	(777,520.00)	-7.0%
Unemployment Insurance		3501-3502	60,595.00	60,595.00	17,275.92	55,983.00	4,612.00	7.6%
Workers' Compensation		3601-3602	1,840,131.00	1,840,131.00	505,179.75	1,963,282.00	(123,151.00)	-6.7%
OPEB, Allocated		3701-3702	2,802,636.00	2,802,636.00	764,981.19	3,806,327.00	(1,003,691.00)	-35.8%
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			40,206,842.00	40,206,842.00	10,907,259.57	43,121,715.00	(2,914,873.00)	-7.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,581,516.00	1,581,516.00	320,892.83	1,700,000.00	(118,484.00)	-7.5%
Books and Other Reference Materials		4200	686,424.00	686,424.00	328,719.16	809,367.00	(122,943.00)	-17.9%
Materials and Supplies		4300	5,817,190.00	5,817,190.00	756,526.36	4,888,186.00	929,004.00	16.0%
Noncapitalized Equipment		4400	2,999,377.00	2,999,377.00	508,789.72	2,971,166.00	28,211.00	0.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,084,507.00	11,084,507.00	1,914,928.07	10,368,719.00	715,788.00	6.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,283,496.00	5,283,496.00	720,533.81	5,283,496.00	0.00	0.0%
Travel and Conferences		5200	684,304.00	684,304.00	102,128.45	578,215.00	106,089.00	15.5%
Dues and Memberships		5300	133,892.00	133,892.00	110,551.48	122,532.00	11,360.00	8.5%
Insurance		5400-5450	3,516,775.00	3,516,775.00	3,088,582.00	3,516,775.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,785,000.00	2,785,000.00	1,136,641.16	2,905,000.00	(120,000.00)	-4.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	816,817.00	816,817.00	134,817.27	823,965.00	(7,148.00)	-0.9%
Transfers of Direct Costs		5710	(185,636.00)	(185,636.00)	(85,121.76)	(410,301.00)	224,665.00	-121.0%
Transfers of Direct Costs - Interfund		5750	794.00	794.00	(6,079.85)	(2,559.00)	3,353.00	422.3%
Professional/Consulting Services and Operating Expenditures		5800	8,432,152.00	8,432,152.00	4,050,369.50	8,891,397.00	(459,245.00)	-5.4%
Communications		5900	684,209.00	684,209.00	156,558.77	624,020.00	60,189.00	8.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,151,803.00	22,151,803.00	9,408,980.83	22,332,540.00	(180,737.00)	-0.8%
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	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	31,185.00	31,185.00	0.00	153,452.00	(122,267.00)	-392.1%
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			46,185.00	46,185.00	0.00	168,452.00	(122,267.00)	-264.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								

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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)
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	500,000.00	500,000.00	128,866.00	500,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			500,000.00	500,000.00	128,866.00	500,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(602,998.00)	(602,998.00)	(15,034.03)	(1,660,425.00)	1,057,427.00	-175.4%
Transfers of Indirect Costs - Interfund		7350	(329,318.00)	(329,318.00)	0.00	(328,792.00)	(526.00)	0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(932,316.00)	(932,316.00)	(15,034.03)	(1,989,217.00)	1,056,901.00	-113.4%
TOTAL, EXPENDITURES			172,310,036.00	172,310,036.00	49,561,001.11	180,209,272.00	(7,899,236.00)	-4.6%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%

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)
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	(51,800,544.00)	(51,800,544.00)	0.00	(49,590,993.00)	2,209,551.00	-4.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(51,800,544.00)	(51,800,544.00)	0.00	(49,590,993.00)	2,209,551.00	-4.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(51,800,544.00)	(51,800,544.00)	0.00	(49,590,993.00)	2,209,551.00	-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	18,607,238.00	18,607,238.00	6,657,471.45	21,601,092.00	2,993,854.00	16.1%
3) Other State Revenue		8300-8599	33,040,678.00	33,040,678.00	8,981,129.25	39,966,724.00	6,926,046.00	21.0%
4) Other Local Revenue		8600-8799	12,871,189.00	12,871,189.00	4,852,563.79	14,225,566.00	1,354,377.00	10.5%
5) TOTAL, REVENUES			64,519,105.00	64,519,105.00	20,491,164.49	75,793,382.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	32,092,566.00	32,092,566.00	8,589,409.62	31,613,608.00	478,958.00	1.5%
2) Classified Salaries		2000-2999	20,589,875.00	20,589,875.00	4,622,321.19	21,335,515.00	(745,640.00)	-3.6%
3) Employee Benefits		3000-3999	20,852,887.00	20,852,887.00	5,080,970.29	21,052,550.00	(199,663.00)	-1.0%
4) Books and Supplies		4000-4999	6,486,364.00	6,486,364.00	855,964.00	7,642,462.00	(1,156,098.00)	-17.8%
5) Services and Other Operating Expenditures		5000-5999	30,217,534.00	30,217,534.00	6,644,534.63	42,367,614.00	(12,150,080.00)	-40.2%
6) Capital Outlay		6000-6999	3,774,150.00	3,774,150.00	2,480.30	4,368,871.00	(594,721.00)	-15.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,887,300.00	1,887,300.00	72,045.00	1,887,300.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	602,998.00	602,998.00	15,034.03	1,660,425.00	(1,057,427.00)	-175.4%
9) TOTAL, EXPENDITURES			116,503,674.00	116,503,674.00	25,882,759.06	131,928,345.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(51,984,569.00)	(51,984,569.00)	(5,391,594.57)	(56,134,963.00)		
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	51,800,544.00	51,800,544.00	0.00	49,590,993.00	(2,209,551.00)	-4.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			51,800,544.00	51,800,544.00	0.00	49,590,993.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(184,025.00)	(184,025.00)	(5,391,594.57)	(6,543,970.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	71,352,959.15	0.00		71,352,958.00	71,352,958.00	New
b) Audit Adjustments		9793	0.00	0.00		(3,469,986.00)	(3,469,986.00)	New
c) As of July 1 - Audited (F1a + F1b)			71,352,959.15	0.00		67,882,972.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,352,959.15	0.00		67,882,972.00		
2) Ending Balance, June 30 (E + F1e)			71,168,934.15	(184,025.00)		61,339,002.00		
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		

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)
b) Restricted		9740	71,168,934.15	5,048,894.00		61,339,002.00		
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	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	(5,232,919.00)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,063,104.00	3,063,104.00	22,259.12	3,324,433.00	261,329.00	8.5%

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)
Special Education Discretionary Grants		8182	277,998.00	277,998.00	0.00	489,597.00	211,599.00	76.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	4,541,712.00	4,541,712.00	927,774.22	5,697,408.00	1,155,696.00	25.4%
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	400,000.00	400,000.00	9,144.08	563,330.00	163,330.00	40.8%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	382.25	46,452.00	46,452.00	New
Title III, Part A, English Learner Program	4203	8290	1,354,410.00	1,354,410.00	326,074.88	1,519,141.00	164,731.00	12.2%
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	481,634.00	481,634.00	232,534.60	1,133,261.00	651,627.00	135.3%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	8,488,380.00	8,488,380.00	5,139,302.30	8,827,470.00	339,090.00	4.0%
TOTAL, FEDERAL REVENUE			18,607,238.00	18,607,238.00	6,657,471.45	21,601,092.00	2,993,854.00	16.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	429,712.00	429,712.00	122,926.00	439,027.00	9,315.00	2.2%
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	915,941.00	915,941.00	157,608.75	980,784.00	64,843.00	7.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,681,717.00	3,681,717.00	0.00	3,681,717.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	28,013,308.00	28,013,308.00	8,700,594.50	34,865,196.00	6,851,888.00	24.5%
TOTAL, OTHER STATE REVENUE			33,040,678.00	33,040,678.00	8,981,129.25	39,966,724.00	6,926,046.00	21.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	500,000.00	500,000.00	1,490,093.79	1,854,377.00	1,354,377.00	270.9%
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								

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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	12,371,189.00	12,371,189.00	3,362,470.00	12,371,189.00	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			12,871,189.00	12,871,189.00	4,852,563.79	14,225,566.00	1,354,377.00	10.5%
TOTAL, REVENUES			64,519,105.00	64,519,105.00	20,491,164.49	75,793,382.00	11,274,277.00	17.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	18,013,213.00	18,013,213.00	5,064,808.57	19,160,531.00	(1,147,318.00)	-6.4%
Certificated Pupil Support Salaries		1200	10,205,827.00	10,205,827.00	2,051,734.99	7,488,553.00	2,717,274.00	26.6%
Certificated Supervisors' and Administrators' Salaries		1300	2,176,315.00	2,176,315.00	722,896.93	2,406,834.00	(230,519.00)	-10.6%
Other Certificated Salaries		1900	1,697,211.00	1,697,211.00	749,969.13	2,557,690.00	(860,479.00)	-50.7%
TOTAL, CERTIFICATED SALARIES			32,092,566.00	32,092,566.00	8,589,409.62	31,613,608.00	478,958.00	1.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,197,659.00	9,197,659.00	1,914,039.70	8,810,096.00	387,563.00	4.2%
Classified Support Salaries		2200	6,813,894.00	6,813,894.00	1,557,149.76	7,549,817.00	(735,923.00)	-10.8%
Classified Supervisors' and Administrators' Salaries		2300	843,050.00	843,050.00	227,889.06	810,901.00	32,149.00	3.8%
Clerical, Technical and Office Salaries		2400	3,133,840.00	3,133,840.00	774,041.12	3,521,397.00	(387,557.00)	-12.4%
Other Classified Salaries		2900	601,432.00	601,432.00	149,201.55	643,304.00	(41,872.00)	-7.0%
TOTAL, CLASSIFIED SALARIES			20,589,875.00	20,589,875.00	4,622,321.19	21,335,515.00	(745,640.00)	-3.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,862,098.00	5,862,098.00	1,530,820.11	5,690,210.00	171,888.00	2.9%
PERS		3201-3202	5,889,554.00	5,889,554.00	1,302,356.28	6,091,643.00	(202,089.00)	-3.4%
OASDI/Medicare/Alternative		3301-3302	2,101,209.00	2,101,209.00	495,793.08	2,154,746.00	(53,537.00)	-2.5%
Health and Welfare Benefits		3401-3402	4,842,251.00	4,842,251.00	1,236,693.69	4,756,339.00	85,912.00	1.8%
Unemployment Insurance		3501-3502	108,635.00	108,635.00	6,436.24	33,376.00	75,259.00	69.3%
Workers' Compensation		3601-3602	962,332.00	962,332.00	245,593.38	981,714.00	(19,382.00)	-2.0%
OPEB, Allocated		3701-3702	1,086,796.00	1,086,796.00	263,277.51	1,344,510.00	(257,714.00)	-23.7%
OPEB, Active Employees		3751-3752	12.00	12.00	0.00	12.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			20,852,887.00	20,852,887.00	5,080,970.29	21,052,550.00	(199,663.00)	-1.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	592,954.00	592,954.00	73,171.46	600,000.00	(7,046.00)	-1.2%
Books and Other Reference Materials		4200	247,614.00	247,614.00	6,347.11	351,354.00	(103,740.00)	-41.9%
Materials and Supplies		4300	4,305,248.00	4,305,248.00	562,851.69	5,060,579.00	(755,331.00)	-17.5%
Noncapitalized Equipment		4400	1,340,548.00	1,340,548.00	213,593.74	1,630,529.00	(289,981.00)	-21.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,486,364.00	6,486,364.00	855,964.00	7,642,462.00	(1,156,098.00)	-17.8%

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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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	19,487,630.00	19,487,630.00	3,354,769.31	29,156,068.00	(9,668,438.00)	-49.6%
Travel and Conferences		5200	709,812.00	709,812.00	131,033.77	892,089.00	(182,277.00)	-25.7%
Dues and Memberships		5300	5,985.00	5,985.00	3,010.00	11,610.00	(5,625.00)	-94.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,388,000.00	1,388,000.00	11,955.32	1,258,000.00	130,000.00	9.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	336,457.00	336,457.00	102,701.43	351,730.00	(15,273.00)	-4.5%
Transfers of Direct Costs		5710	185,636.00	185,636.00	85,121.76	410,301.00	(224,665.00)	-121.0%
Transfers of Direct Costs - Interfund		5750	28,781.00	28,781.00	108,019.03	189,627.00	(160,846.00)	-558.9%
Professional/Consulting Services and Operating Expenditures		5800	7,054,733.00	7,054,733.00	2,557,799.63	9,275,686.00	(2,220,953.00)	-31.5%
Communications		5900	1,020,500.00	1,020,500.00	290,124.38	822,503.00	197,997.00	19.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,217,534.00	30,217,534.00	6,644,534.63	42,367,614.00	(12,150,080.00)	-40.2%
CAPITAL OUTLAY								
Land		6100	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	55,000.00	(55,000.00)	New
Buildings and Improvements of Buildings		6200	3,001,650.00	3,001,650.00	2,480.30	3,001,650.00	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	770,000.00	770,000.00	0.00	1,309,721.00	(539,721.00)	-70.1%
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			3,774,150.00	3,774,150.00	2,480.30	4,368,871.00	(594,721.00)	-15.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	1,887,300.00	1,887,300.00	72,045.00	1,887,300.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%

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To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,887,300.00	1,887,300.00	72,045.00	1,887,300.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	602,998.00	602,998.00	15,034.03	1,660,425.00	(1,057,427.00)	-175.4%
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			602,998.00	602,998.00	15,034.03	1,660,425.00	(1,057,427.00)	-175.4%
TOTAL, EXPENDITURES			116,503,674.00	116,503,674.00	25,882,759.06	131,928,345.00	(15,424,671.00)	-13.2%
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		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

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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	51,800,544.00	51,800,544.00	0.00	49,590,993.00	(2,209,551.00)	-4.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			51,800,544.00	51,800,544.00	0.00	49,590,993.00	(2,209,551.00)	-4.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			51,800,544.00	51,800,544.00	0.00	49,590,993.00	2,209,551.00	4.3%

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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)
A. REVENUES								
1) LCFF Sources		8010-8099	208,511,385.00	208,511,385.00	53,742,461.96	208,816,808.00	305,423.00	0.1%
2) Federal Revenue		8100-8299	18,607,238.00	18,607,238.00	6,657,471.45	21,601,092.00	2,993,854.00	16.1%
3) Other State Revenue		8300-8599	37,741,224.00	37,741,224.00	9,606,941.87	44,806,284.00	7,065,060.00	18.7%
4) Other Local Revenue		8600-8799	15,206,483.00	15,206,483.00	5,641,364.01	16,830,393.00	1,623,910.00	10.7%
5) TOTAL, REVENUES			280,066,330.00	280,066,330.00	75,648,239.29	292,054,577.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	108,193,994.00	108,193,994.00	29,516,023.05	111,762,091.00	(3,568,097.00)	-3.3%
2) Classified Salaries		2000-2999	43,741,462.00	43,741,462.00	10,911,708.43	46,894,095.00	(3,152,633.00)	-7.2%
3) Employee Benefits		3000-3999	61,059,729.00	61,059,729.00	15,988,229.86	64,174,265.00	(3,114,536.00)	-5.1%
4) Books and Supplies		4000-4999	17,570,871.00	17,570,871.00	2,770,892.07	18,011,181.00	(440,310.00)	-2.5%
5) Services and Other Operating Expenditures		5000-5999	52,369,337.00	52,369,337.00	16,053,515.46	64,700,154.00	(12,330,817.00)	-23.5%
6) Capital Outlay		6000-6999	3,820,335.00	3,820,335.00	2,480.30	4,537,323.00	(716,988.00)	-18.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,387,300.00	2,387,300.00	200,911.00	2,387,300.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(329,318.00)	(329,318.00)	0.00	(328,792.00)	(526.00)	0.2%
9) TOTAL, EXPENDITURES			288,813,710.00	288,813,710.00	75,443,760.17	312,137,617.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,747,380.00)	(8,747,380.00)	204,479.12	(20,083,040.00)		
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)			(8,747,380.00)	(8,747,380.00)	204,479.12	(20,083,040.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	144,685,500.94	0.00		144,685,499.00	144,685,499.00	New
b) Audit Adjustments		9793	0.00	0.00		(3,469,986.00)	(3,469,986.00)	New
c) As of July 1 - Audited (F1a + F1b)			144,685,500.94	0.00		141,215,513.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			144,685,500.94	0.00		141,215,513.00		
2) Ending Balance, June 30 (E + F1e)			135,938,120.94	(8,747,380.00)		121,132,473.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	120,000.00	120,000.00		239,779.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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b) Restricted		9740	71,168,934.15	5,048,894.00		61,339,002.00		
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	17,554,545.00	17,554,545.00		28,339,930.00		
Student Transportation Bus Replace	0000	9780	1,000,000.00					
Technology Device Refresh	0000	9780	3,000,000.00					
Instructional Materials Adoption	0000	9780	2,000,000.00					
Building Maintenance One-Time Funds	0000	9780	1,564,000.00					
Financial Stability Reserve	0000	9780	9,990,545.00					
Building Maintenance One-Time Funds	0000	9780		1,564,000.00				
Financial Stability Reserve	0000	9780		9,990,545.00				
Instructional Materials Adoptions	0000	9780		2,000,000.00				
Student Transportation Bus Replacement	0000	9780		1,000,000.00				
Technology Device Refresh	0000	9780		3,000,000.00				
Student Transportation Bus Replace	0000	9780				1,000,000.00		
Technology Device Refresh	0000	9780				3,000,000.00		
Instructional Materials Adoptions	0000	9780				2,000,000.00		
Building Maintenance One-time Funds	0000	9780				1,564,000.00		
Financial Stability Reserve	0000	9780				20,775,930.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	28,881,371.00	28,881,317.00		31,213,762.00		
Unassigned/Unappropriated Amount		9790	18,213,270.79	(60,352,136.00)		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	139,281,294.00	139,281,294.00	41,717,116.00	142,796,972.00	3,515,678.00	2.5%
Education Protection Account State Aid - Current Year		8012	43,331,935.00	43,331,935.00	11,193,154.00	42,683,371.00	(648,564.00)	-1.5%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	154,861.00	154,861.00	0.00	162,977.00	8,116.00	5.2%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	5,677.00	5,677.00	0.00	5,109.00	(568.00)	-10.0%
County & District Taxes								
Secured Roll Taxes		8041	26,125,312.00	26,125,312.00	0.00	24,166,482.00	(1,958,830.00)	-7.5%
Unsecured Roll Taxes		8042	506,069.00	506,069.00	0.00	32,649.00	(473,420.00)	-93.5%
Prior Years' Taxes		8043	89,399.00	89,399.00	95,597.47	71,519.00	(17,880.00)	-20.0%
Supplemental Taxes		8044	560,386.00	560,386.00	519,227.91	565,538.00	5,152.00	0.9%
Education Revenue Augmentation Fund (ERAF)		8045	1,349,470.00	1,349,470.00	217,366.58	186,479.00	(1,162,991.00)	-86.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,106,982.00	1,106,982.00	0.00	2,145,712.00	1,038,730.00	93.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%

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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			212,511,385.00	212,511,385.00	53,742,461.96	212,816,808.00	305,423.00	0.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(4,000,000.00)	(4,000,000.00)	0.00	(4,000,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			208,511,385.00	208,511,385.00	53,742,461.96	208,816,808.00	305,423.00	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,063,104.00	3,063,104.00	22,259.12	3,324,433.00	261,329.00	8.5%
Special Education Discretionary Grants		8182	277,998.00	277,998.00	0.00	489,597.00	211,599.00	76.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	4,541,712.00	4,541,712.00	927,774.22	5,697,408.00	1,155,696.00	25.4%
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	400,000.00	400,000.00	9,144.08	563,330.00	163,330.00	40.8%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	382.25	46,452.00	46,452.00	New
Title III, Part A, English Learner Program	4203	8290	1,354,410.00	1,354,410.00	326,074.88	1,519,141.00	164,731.00	12.2%
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	481,634.00	481,634.00	232,534.60	1,133,261.00	651,627.00	135.3%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	8,488,380.00	8,488,380.00	5,139,302.30	8,827,470.00	339,090.00	4.0%
TOTAL, FEDERAL REVENUE			18,607,238.00	18,607,238.00	6,657,471.45	21,601,092.00	2,993,854.00	16.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								

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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)
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	429,712.00	429,712.00	122,926.00	439,027.00	9,315.00	2.2%
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	458,784.00	458,784.00	0.00	494,115.00	35,331.00	7.7%
Lottery - Unrestricted and Instructional Materials		8560	3,247,703.00	3,247,703.00	241,801.37	3,391,878.00	144,175.00	4.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,681,717.00	3,681,717.00	0.00	3,681,717.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	29,923,308.00	29,923,308.00	9,242,214.50	36,799,547.00	6,876,239.00	23.0%
TOTAL, OTHER STATE REVENUE			37,741,224.00	37,741,224.00	9,606,941.87	44,806,284.00	7,065,060.00	18.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	5,000.00	5,000.00	0.00	5,000.00	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	220,000.00	220,000.00	55,579.96	220,000.00	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)
Interest		8660	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,610,294.00	1,610,294.00	2,223,314.05	3,234,204.00	1,623,910.00	100.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	12,371,189.00	12,371,189.00	3,362,470.00	12,371,189.00	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			15,206,483.00	15,206,483.00	5,641,364.01	16,830,393.00	1,623,910.00	10.7%
TOTAL, REVENUES			280,066,330.00	280,066,330.00	75,648,239.29	292,054,577.00	11,988,247.00	4.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	81,485,665.00	81,485,665.00	21,711,398.46	82,575,160.00	(1,089,495.00)	-1.3%
Certificated Pupil Support Salaries		1200	15,643,428.00	15,643,428.00	4,224,797.68	16,249,385.00	(605,957.00)	-3.9%
Certificated Supervisors' and Administrators' Salaries		1300	9,267,701.00	9,267,701.00	2,688,919.79	9,662,306.00	(394,605.00)	-4.3%
Other Certificated Salaries		1900	1,797,200.00	1,797,200.00	890,907.12	3,275,240.00	(1,478,040.00)	-82.2%
TOTAL, CERTIFICATED SALARIES			108,193,994.00	108,193,994.00	29,516,023.05	111,762,091.00	(3,568,097.00)	-3.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,414,641.00	11,414,641.00	2,391,611.86	11,156,224.00	258,417.00	2.3%
Classified Support Salaries		2200	11,462,167.00	11,462,167.00	2,945,720.66	12,774,570.00	(1,312,403.00)	-11.4%
Classified Supervisors' and Administrators' Salaries		2300	2,613,303.00	2,613,303.00	828,261.18	2,688,439.00	(75,136.00)	-2.9%
Clerical, Technical and Office Salaries		2400	12,623,448.00	12,623,448.00	3,324,419.27	13,817,457.00	(1,194,009.00)	-9.5%
Other Classified Salaries		2900	5,627,903.00	5,627,903.00	1,421,695.46	6,457,405.00	(829,502.00)	-14.7%
TOTAL, CLASSIFIED SALARIES			43,741,462.00	43,741,462.00	10,911,708.43	46,894,095.00	(3,152,633.00)	-7.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
EMPLOYEE BENEFITS								
STRS		3101-3102	20,467,164.00	20,467,164.00	5,348,451.81	20,506,135.00	(38,971.00)	-0.2%
PERS		3201-3202	12,685,660.00	12,685,660.00	3,069,966.14	13,477,152.00	(791,492.00)	-6.2%
OASDI/Medicare/Alternative		3301-3302	5,037,175.00	5,037,175.00	1,296,875.54	5,305,573.00	(268,398.00)	-5.3%
Health and Welfare Benefits		3401-3402	16,008,593.00	16,008,593.00	4,470,192.38	16,700,201.00	(691,608.00)	-4.3%
Unemployment Insurance		3501-3502	169,230.00	169,230.00	23,712.16	89,359.00	79,871.00	47.2%
Workers' Compensation		3601-3602	2,802,463.00	2,802,463.00	750,773.13	2,944,996.00	(142,533.00)	-5.1%
OPEB, Allocated		3701-3702	3,889,432.00	3,889,432.00	1,028,258.70	5,150,837.00	(1,261,405.00)	-32.4%
OPEB, Active Employees		3751-3752	12.00	12.00	0.00	12.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			61,059,729.00	61,059,729.00	15,988,229.86	64,174,265.00	(3,114,536.00)	-5.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,174,470.00	2,174,470.00	394,064.29	2,300,000.00	(125,530.00)	-5.8%
Books and Other Reference Materials		4200	934,038.00	934,038.00	335,066.27	1,160,721.00	(226,683.00)	-24.3%
Materials and Supplies		4300	10,122,438.00	10,122,438.00	1,319,378.05	9,948,765.00	173,673.00	1.7%
Noncapitalized Equipment		4400	4,339,925.00	4,339,925.00	722,383.46	4,601,695.00	(261,770.00)	-6.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			17,570,871.00	17,570,871.00	2,770,892.07	18,011,181.00	(440,310.00)	-2.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	24,771,126.00	24,771,126.00	4,075,303.12	34,439,564.00	(9,668,438.00)	-39.0%
Travel and Conferences		5200	1,394,116.00	1,394,116.00	233,162.22	1,470,304.00	(76,188.00)	-5.5%
Dues and Memberships		5300	139,877.00	139,877.00	113,561.48	134,142.00	5,735.00	4.1%
Insurance		5400-5450	3,516,775.00	3,516,775.00	3,088,582.00	3,516,775.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,173,000.00	4,173,000.00	1,148,596.48	4,163,000.00	10,000.00	0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,153,274.00	1,153,274.00	237,518.70	1,175,695.00	(22,421.00)	-1.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	29,575.00	29,575.00	101,939.18	187,068.00	(157,493.00)	-532.5%
Professional/Consulting Services and Operating Expenditures		5800	15,486,885.00	15,486,885.00	6,608,169.13	18,167,083.00	(2,680,198.00)	-17.3%
Communications		5900	1,704,709.00	1,704,709.00	446,683.15	1,446,523.00	258,186.00	15.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			52,369,337.00	52,369,337.00	16,053,515.46	64,700,154.00	(12,330,817.00)	-23.5%
CAPITAL OUTLAY								
Land		6100	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	55,000.00	(55,000.00)	New
Buildings and Improvements of Buildings		6200	3,016,650.00	3,016,650.00	2,480.30	3,016,650.00	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	801,185.00	801,185.00	0.00	1,463,173.00	(661,988.00)	-82.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,820,335.00	3,820,335.00	2,480.30	4,537,323.00	(716,988.00)	-18.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								

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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)
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	2,387,300.00	2,387,300.00	200,911.00	2,387,300.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
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)			2,387,300.00	2,387,300.00	200,911.00	2,387,300.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(329,318.00)	(329,318.00)	0.00	(328,792.00)	(526.00)	0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(329,318.00)	(329,318.00)	0.00	(328,792.00)	(526.00)	0.2%
TOTAL, EXPENDITURES			288,813,710.00	288,813,710.00	75,443,760.17	312,137,617.00	(23,323,907.00)	-8.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	11,231,408.00
6211	Literacy Coaches and Reading Specialists Grant Program	3,317,525.00
6266	Educator Effectiveness, FY 2021-22	1,365,019.00
6300	Lottery: Instructional Materials	1,075,717.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	9,315.00
6546	Mental Health-Related Services	1,204,872.00
6547	Special Education Early Intervention Preschool Grant	3,339,029.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	5,480,148.00
7085	Learning Communities for School Success Program	1,281,427.00
7388	SB 117 COVID-19 LEA Response Funds	209,181.00
7425	Expanded Learning Opportunities (ELO) Grant	286,606.00
7435	Learning Recovery Emergency Block Grant	20,923,075.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	7,133,592.00
9010	Other Restricted Local	4,482,088.00
Total, Restricted Balance		61,339,002.00

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	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	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)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	207,785.29	0.00		207,784.00	207,784.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			207,785.29	0.00		207,784.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			207,785.29	0.00		207,784.00		
2) Ending Balance, June 30 (E + F1e)			207,785.29	0.00		207,784.00		
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	207,785.29	0.00		207,784.00		
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	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	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%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			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)
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	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%
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	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
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			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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	207,784.00
Total, Restricted Balance		207,784.00

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	(318,790.00)	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(318,790.00)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	(61.48)	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	(61.48)	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(318,728.52)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(318,728.52)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	632,224.82	0.00		632,225.00	632,225.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			632,224.82	0.00		632,225.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			632,224.82	0.00		632,225.00		
2) Ending Balance, June 30 (E + F1e)			632,224.82	0.00		632,225.00		
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	632,224.82	0.00		632,225.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	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								
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	(318,790.00)	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	(318,790.00)	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%
Food Service Sales		8634	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								
Child Development Parent Fees		8673	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%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(318,790.00)	0.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	(61.48)	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	(61.48)	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	(61.48)	0.00		
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
5059	Child Development: ARP California State Preschool Program One- time Stipend	96,302.00
6130	Child Development: Center-Based Reserve Account	304,518.00
9010	Other Restricted Local	231,405.00
Total, Restricted Balance		632,225.00

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	9,687,175.00	9,687,175.00	676,695.26	10,060,897.00	373,722.00	3.9%
3) Other State Revenue		8300-8599	2,529,052.00	2,529,052.00	444,107.95	2,529,052.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,000.00	16,000.00	1,484.00	16,000.00	0.00	0.0%
5) TOTAL, REVENUES			12,232,227.00	12,232,227.00	1,122,287.21	12,605,949.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,176,681.00	4,176,681.00	1,034,702.66	4,537,166.00	(360,485.00)	-8.6%
3) Employee Benefits		3000-3999	1,819,281.00	1,819,281.00	456,900.88	2,007,329.00	(188,048.00)	-10.3%
4) Books and Supplies		4000-4999	5,979,934.00	5,979,934.00	890,738.41	6,323,431.00	(343,497.00)	-5.7%
5) Services and Other Operating Expenditures		5000-5999	149,862.00	149,862.00	(56,708.18)	(6,779.00)	156,641.00	104.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	60,300.00	(60,300.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	329,318.00	329,318.00	0.00	328,792.00	526.00	0.2%
9) TOTAL, EXPENDITURES			12,455,076.00	12,455,076.00	2,325,633.77	13,250,239.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(222,849.00)	(222,849.00)	(1,203,346.56)	(644,290.00)		
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)			(222,849.00)	(222,849.00)	(1,203,346.56)	(644,290.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,969,626.94	0.00		9,969,627.00	9,969,627.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,969,626.94	0.00		9,969,627.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,969,626.94	0.00		9,969,627.00		
2) Ending Balance, June 30 (E + F1e)			9,746,777.94	(222,849.00)		9,325,337.00		
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	9,746,777.94	58,064.00		9,325,337.00		

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	(280,913.00)		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	9,687,175.00	9,687,175.00	602,175.26	9,978,097.00	290,922.00	3.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	74,520.00	82,800.00	82,800.00	New
TOTAL, FEDERAL REVENUE			9,687,175.00	9,687,175.00	676,695.26	10,060,897.00	373,722.00	3.9%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	2,529,052.00	2,529,052.00	444,107.95	2,529,052.00	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			2,529,052.00	2,529,052.00	444,107.95	2,529,052.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	1,484.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	16,000.00	16,000.00	0.00	16,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,000.00	16,000.00	1,484.00	16,000.00	0.00	0.0%
TOTAL, REVENUES			12,232,227.00	12,232,227.00	1,122,287.21	12,605,949.00		
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	3,769,451.00	3,769,451.00	903,239.06	4,136,048.00	(366,597.00)	-9.7%
Classified Supervisors' and Administrators' Salaries		2300	251,737.00	251,737.00	92,973.54	224,823.00	26,914.00	10.7%
Clerical, Technical and Office Salaries		2400	155,493.00	155,493.00	38,490.06	176,295.00	(20,802.00)	-13.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,176,681.00	4,176,681.00	1,034,702.66	4,537,166.00	(360,485.00)	-8.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,101,926.00	1,101,926.00	266,123.66	1,200,737.00	(98,811.00)	-9.0%
OASDI/Medicare/Alternative		3301-3302	312,015.00	312,015.00	77,084.21	340,833.00	(28,818.00)	-9.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	269,649.00	269,649.00	76,598.58	269,603.00	46.00	0.0%
Unemployment Insurance		3501-3502	3,187.00	3,187.00	504.56	2,226.00	961.00	30.2%
Workers' Compensation		3601-3602	74,343.00	74,343.00	19,185.54	85,679.00	(11,336.00)	-15.2%
OPEB, Allocated		3701-3702	58,161.00	58,161.00	17,404.33	108,251.00	(50,090.00)	-86.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,819,281.00	1,819,281.00	456,900.88	2,007,329.00	(188,048.00)	-10.3%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	396,553.00	396,553.00	73,176.63	298,680.00	97,873.00	24.7%
Noncapitalized Equipment		4400	5,000.00	5,000.00	0.00	27,500.00	(22,500.00)	-450.0%
Food		4700	5,578,381.00	5,578,381.00	817,561.78	5,997,251.00	(418,870.00)	-7.5%
TOTAL, BOOKS AND SUPPLIES			5,979,934.00	5,979,934.00	890,738.41	6,323,431.00	(343,497.00)	-5.7%
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	6,394.00	6,394.00	621.56	6,456.00	(62.00)	-1.0%
Dues and Memberships		5300	4,150.00	4,150.00	43.00	4,150.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	39,362.00	39,362.00	7,094.16	39,362.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,880.00	30,880.00	1,860.30	30,880.00	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	(29,575.00)	(29,575.00)	(101,939.18)	(187,068.00)	157,493.00	-532.5%
Professional/Consulting Services and								
Operating Expenditures		5800	97,208.00	97,208.00	35,459.50	97,997.00	(789.00)	-0.8%
Communications		5900	1,443.00	1,443.00	152.48	1,444.00	(1.00)	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			149,862.00	149,862.00	(56,708.18)	(6,779.00)	156,641.00	104.5%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	60,300.00	(60,300.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	60,300.00	(60,300.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	329,318.00	329,318.00	0.00	328,792.00	526.00	0.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			329,318.00	329,318.00	0.00	328,792.00	526.00	0.2%
TOTAL, EXPENDITURES			12,455,076.00	12,455,076.00	2,325,633.77	13,250,239.00		

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								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	3,428,588.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	685,036.00
5330	Child Nutrition: Summer Food Service Program Operations	4,402,203.00
5467	Child Nutrition: Local Food for Schools	1.00
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	809,509.00
Total, Restricted Balance		9,325,337.00

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	4,000,000.00	4,000,000.00	0.00	4,000,000.00	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	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,005,000.00	4,005,000.00	0.00	4,005,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,050,825.00	1,050,825.00	0.00	1,050,825.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	197,375.00	197,375.00	9,447.50	197,375.00	0.00	0.0%
6) Capital Outlay		6000-6999	6,756,800.00	6,756,800.00	928,047.48	6,756,800.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,005,000.00	8,005,000.00	937,494.98	8,005,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,000,000.00)	(4,000,000.00)	(937,494.98)	(4,000,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,000,000.00)	(4,000,000.00)	(937,494.98)	(4,000,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,413,208.03	0.00		6,413,208.00	6,413,208.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,413,208.03	0.00		6,413,208.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,413,208.03	0.00		6,413,208.00		
2) Ending Balance, June 30 (E + F1e)			2,413,208.03	(4,000,000.00)		2,413,208.00		
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	2,413,208.03	0.00		2,413,208.00		

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	(4,000,000.00)		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	4,000,000.00	4,000,000.00	0.00	4,000,000.00	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			4,000,000.00	4,000,000.00	0.00	4,000,000.00	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	5,000.00	5,000.00	0.00	5,000.00	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			5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, REVENUES			4,005,000.00	4,005,000.00	0.00	4,005,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,048,200.00	1,048,200.00	0.00	1,048,200.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	2,625.00	2,625.00	0.00	2,625.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,050,825.00	1,050,825.00	0.00	1,050,825.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	197,375.00	197,375.00	9,447.50	197,375.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			197,375.00	197,375.00	9,447.50	197,375.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	2,128,000.00	2,128,000.00	655,752.17	2,128,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,628,800.00	4,628,800.00	272,295.31	4,628,800.00	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			6,756,800.00	6,756,800.00	928,047.48	6,756,800.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,005,000.00	8,005,000.00	937,494.98	8,005,000.00		
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								
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								

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

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	2,413,208.00
Total, Restricted Balance		2,413,208.00

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	0.00	0.00	0.00	500,000.00	500,000.00	New
5) TOTAL, REVENUES			0.00	0.00	0.00	500,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	1,400,000.00	(1,400,000.00)	New
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	22,770,705.00	22,770,705.00	3,337,033.64	13,300,000.00	9,470,705.00	41.6%
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			22,770,705.00	22,770,705.00	3,337,033.64	14,700,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(22,770,705.00)	(22,770,705.00)	(3,337,033.64)	(14,200,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,770,705.00)	(22,770,705.00)	(3,337,033.64)	(14,200,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	76,104,521.35	0.00		76,104,522.00	76,104,522.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			76,104,521.35	0.00		76,104,522.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,104,521.35	0.00		76,104,522.00		
2) Ending Balance, June 30 (E + F1e)			53,333,816.35	(22,770,705.00)		61,904,522.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (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	52,642,377.61	0.00		60,713,083.00		
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	691,438.74	0.00		1,191,439.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(22,770,705.00)		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	0.00	0.00	0.00	500,000.00	500,000.00	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	0.00	500,000.00	500,000.00	New
TOTAL, REVENUES			0.00	0.00	0.00	500,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	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	600,000.00	(600,000.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	800,000.00	(800,000.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	1,400,000.00	(1,400,000.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	81,000.00	81,000.00	0.00	0.00	81,000.00	100.0%
Land Improvements		6170	154,783.00	154,783.00	0.00	0.00	154,783.00	100.0%
Buildings and Improvements of Buildings		6200	20,837,854.00	20,837,854.00	3,337,033.64	13,200,000.00	7,637,854.00	36.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,697,068.00	1,697,068.00	0.00	100,000.00	1,597,068.00	94.1%
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%

Description	Resource Codes	Object Codes	Original Budget (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			22,770,705.00	22,770,705.00	3,337,033.64	13,300,000.00	9,470,705.00	41.6%
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								
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			22,770,705.00	22,770,705.00	3,337,033.64	14,700,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								

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

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	60,713,083.00
Total, Restricted Balance		60,713,083.00

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	0.00	0.00	122,619.08	145,719.00	145,719.00	New
5) TOTAL, REVENUES			0.00	0.00	122,619.08	145,719.00		
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	105,437.20	135,833.00	(135,833.00)	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	384,844.91	961,095.00	(961,095.00)	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	490,282.11	1,096,928.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(367,663.03)	(951,209.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(367,663.03)	(951,209.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,476,800.33	0.00		8,476,800.00	8,476,800.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,476,800.33	0.00		8,476,800.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,476,800.33	0.00		8,476,800.00		
2) Ending Balance, June 30 (E + F1e)			8,476,800.33	0.00		7,525,591.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	8,476,800.33	0.00		7,525,591.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		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	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								
Mitigation/Developer Fees		8681	0.00	0.00	122,619.08	145,719.00	145,719.00	New
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	122,619.08	145,719.00	145,719.00	New
TOTAL, REVENUES			0.00	0.00	122,619.08	145,719.00		
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	103,318.89	129,033.00	(129,033.00)	New
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	2,118.31	6,800.00	(6,800.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	105,437.20	135,833.00	(135,833.00)	New
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	194,844.91	581,095.00	(581,095.00)	New
Other Debt Service - Principal		7439	0.00	0.00	190,000.00	380,000.00	(380,000.00)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	384,844.91	961,095.00	(961,095.00)	New
TOTAL, EXPENDITURES			0.00	0.00	490,282.11	1,096,928.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	7,525,591.00
Total, Restricted Balance		7,525,591.00

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	7,001,068.00	7,001,068.00	0.00	7,001,068.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			7,001,068.00	7,001,068.00	0.00	7,001,068.00		
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	7,001,068.00	7,001,068.00	353,700.31	7,001,068.00	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			7,001,068.00	7,001,068.00	353,700.31	7,001,068.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(353,700.31)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(353,700.31)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,406,415.40	0.00		11,406,416.00	11,406,416.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,406,415.40	0.00		11,406,416.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,406,415.40	0.00		11,406,416.00		
2) Ending Balance, June 30 (E + F1e)			11,406,415.40	0.00		11,406,416.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	11,406,415.40	0.00		11,406,416.00		

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	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	7,001,068.00	7,001,068.00	0.00	7,001,068.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,001,068.00	7,001,068.00	0.00	7,001,068.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	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%
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	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			7,001,068.00	7,001,068.00	0.00	7,001,068.00		
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	7,058.86	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	7,001,068.00	7,001,068.00	346,641.45	7,001,068.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,001,068.00	7,001,068.00	353,700.31	7,001,068.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,001,068.00	7,001,068.00	353,700.31	7,001,068.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	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%

Description	Resource Codes	Object Codes	Original Budget (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) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(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
7700	California Preschool, Transitional Kindergarten, and Full-Day Kindergarten Facilities Grant Program	1,224,668.00
7710	State School Facilities Projects	10,181,748.00
Total, Restricted Balance		11,406,416.00

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	118,920.00	118,920.00	0.00	102,384.00	(16,536.00)	-13.9%
4) Other Local Revenue		8600-8799	18,541,014.00	18,541,014.00	152,197.71	17,710,821.00	(830,193.00)	-4.5%
5) TOTAL, REVENUES			18,659,934.00	18,659,934.00	152,197.71	17,813,205.00		
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	19,373,682.00	19,373,682.00	13,204,581.60	19,373,682.00	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			19,373,682.00	19,373,682.00	13,204,581.60	19,373,682.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(713,748.00)	(713,748.00)	(13,052,383.89)	(1,560,477.00)		
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	7,475.00	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	7,475.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(713,748.00)	(713,748.00)	(13,044,908.89)	(1,560,477.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,792,503.18	18,209,486.00		18,792,504.00	583,018.00	3.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,792,503.18	18,209,486.00		18,792,504.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,792,503.18	18,209,486.00		18,792,504.00		
2) Ending Balance, June 30 (E + F1e)			18,078,755.18	17,495,738.00		17,232,027.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	18,064,057.29	17,495,738.00		17,217,329.00		

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	14,697.89	0.00		14,698.00		
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								
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	118,920.00	118,920.00	0.00	102,384.00	(16,536.00)	-13.9%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			118,920.00	118,920.00	0.00	102,384.00	(16,536.00)	-13.9%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	17,737,417.00	17,737,417.00	0.00	16,761,982.00	(975,435.00)	-5.5%
Unsecured Roll		8612	742,597.00	742,597.00	0.00	792,839.00	50,242.00	6.8%
Prior Years' Taxes		8613	0.00	0.00	32,913.69	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	119,284.02	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%
Interest		8660	61,000.00	61,000.00	0.00	156,000.00	95,000.00	155.7%
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			18,541,014.00	18,541,014.00	152,197.71	17,710,821.00	(830,193.00)	-4.5%
TOTAL, REVENUES			18,659,934.00	18,659,934.00	152,197.71	17,813,205.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	7,937,480.00	7,937,480.00	7,720,479.55	7,937,480.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	11,436,202.00	11,436,202.00	5,484,102.05	11,436,202.00	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)			19,373,682.00	19,373,682.00	13,204,581.60	19,373,682.00	0.00	0.0%
TOTAL, EXPENDITURES			19,373,682.00	19,373,682.00	13,204,581.60	19,373,682.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS OUT								
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	7,475.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	7,475.00	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	7,475.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	17,217,329.00
Total, Restricted Balance		17,217,329.00

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	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
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	0.00	0.00	1,010,305.91	0.00	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			0.00	0.00	1,010,305.91	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	(1,010,305.91)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	(1,010,305.91)	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	11,137,257.13	0.00		11,137,257.00	11,137,257.00	New
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)			11,137,257.13	0.00		11,137,257.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			11,137,257.13	0.00		11,137,257.00		
2) Ending Net Position, June 30 (E + F1e)			11,137,257.13	0.00		11,137,257.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	11,137,257.13	0.00		11,137,257.00		
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	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
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	0.00	0.00	1,010,305.91	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	1,010,305.91	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	1,010,305.91	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	11,137,257.00
Total, Restricted Net Position		11,137,257.00

Assumptions Multi-Year Budget Projection			
	2023-24	2024-25	2025-26
Revenues:	Year 1- Budget Year	Year 2 - Projections	Year 3 - Projection
Revenue Sources			
COLAs Used	8.22%	3.94%	3.29%
Unduplicated Count %	90.98%	91.23%	91.23%
District Funded ADA	14,068.68	13,222.30	12,695.10
Property Taxes	Used CY County P-2 Estimate (\$27.33M)	Used CY County P-2 Estimate (\$27.33M)	Used CY County P-2 Estimate (\$27.33M)
Federal Revenue	Current year projected allocation	Adjusted to decline in enrollment/ADA	Adjusted to decline in enrollment/ADA
Other State - Unrestricted	\$494K in Mandated Block Grant, \$2.4M in Lottery	\$4475K in Mandated Block Grant, \$2.34M in Lottery	\$463K in Mandated Block Grant, \$2.26M in Lottery
Other State - Restricted	\$980K in Lottery	\$954K in Lottery	\$922K in Lottery
Local	\$12.37M Special Ed, \$1M Interest	\$12.37M Special Ed, \$500K Interest	\$12.37M Special Ed, \$500K Interest
Expenditures			
Certificated Salaries			
Step and Column Costs	1.3% of total Certificated	1.3% of total Certificated	1.3% of total Certificated
Staffing		Reduction of 20 FTE to commensurate with declining enrollment	Reduction of 15 FTE to commensurate with declining enrollment
Other Adjustments	None	None	None
Classified Salaries			
Step and Column Costs	1.3% of total Classified	1.3% of total Classified	1.3% of total Classified
Staffing	None	No changes from 2023-24	No changes from 2024-25
Other Adjustments	None	None	None
Employee Benefits			
Statutory Benefits (Fixed)	STRS 19.70%, PERS 26.68%, SUI 0.05%, OASDI 6.2%, W/C 1.78%	STRS 19.70%, PERS 27.70%, SUI 0.05%, OASDI 6.2%, W/C 1.78%	STRS 19.70%, PERS 28.30%, SUI 0.05%, OASDI 6.2%, W/C 1.78%
Health and Welfare	Hard cap, varies by CBA	Hard cap, varies by CBA	Hard cap, varies by CBA
Books and Supplies			
	increased costs to recognize prior year carryover revenues	Increased by rising costs, adjusted to expected current year revenues	Increased by rising costs, adjusted to expected current year revenues
Services, Other Oper Exp			
	Insurance - Property increase by 100% of PY, Liability Insurance increase of 30% from PY, Utilities 10% increase from PY, SpEd transportation 30% increase from PY, General Transportation contract 25% increase from PY, Escape (Financial System contract with VCOE) 10% increase from PY.	Insurance - Property increase by 50% of 2023-24, Liability Insurance increase of 30% from 2023--24. All others increased by rising costs	Insurance - Property increase by 50% of 2023-24, Liability Insurance increase of 30% from 2023--24. All others increased by rising costs
Capital Outlay			
	One-time purchase of student buses	No expenditures budgeted	No expenditures budgeted
Contributions			
	\$8.4M to RRM \$41.1M to SpED	\$8.5M to RRM \$40.0M to SpED	\$8.6M to RRM \$40.0M to SpED

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	208,816,808.00	(2.18%)	204,255,788.00	(.78%)	202,669,055.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	
3. Other State Revenues	8300-8599	4,839,560.00	(.12%)	4,833,838.30	(.53%)	4,808,315.12
4. Other Local Revenues	8600-8799	2,604,827.00	(19.20%)	2,104,827.00	0.00%	2,104,827.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(49,590,993.00)	(2.06%)	(48,569,577.88)	.02%	(48,580,361.22)
6. Total (Sum lines A1 thru A5c)		166,670,202.00	(2.43%)	162,624,875.42	(1.00%)	161,001,835.90
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				80,148,483.00		76,590,413.28
b. Step & Column Adjustment				1,041,930.28		995,675.38
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,600,000.00)		(1,500,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	80,148,483.00	(4.44%)	76,590,413.28	(.66%)	76,086,088.66
2. Classified Salaries						
a. Base Salaries				25,558,580.00		24,198,410.27
b. Step & Column Adjustment				332,261.53		314,579.34
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,692,431.26)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,558,580.00	(5.32%)	24,198,410.27	1.30%	24,512,989.61
3. Employee Benefits	3000-3999	43,121,715.00	(6.35%)	40,384,708.15	(1.20%)	39,899,246.61
4. Books and Supplies	4000-4999	10,368,719.00	(29.36%)	7,324,063.00	(4.10%)	7,024,063.00
5. Services and Other Operating Expenditures	5000-5999	22,332,540.00	(10.71%)	19,940,591.98	(1.91%)	19,559,495.26
6. Capital Outlay	6000-6999	168,452.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	500,000.00	0.00%	500,000.00	0.00%	500,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,989,217.00)	50.44%	(2,992,539.24)	.88%	(3,018,848.46)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		180,209,272.00	(7.92%)	165,945,647.44	(.83%)	164,563,034.68
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(13,539,070.00)		(3,320,772.02)		(3,561,198.78)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		73,332,541.00		59,793,471.00		56,472,698.98
2. Ending Fund Balance (Sum lines C and D1)		59,793,471.00		56,472,698.98		52,911,500.20
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	239,779.00		120,000.00		120,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	28,339,930.00		28,125,624.98		24,658,895.20
e. Unassigned/Unappropriated						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
1. Reserve for Economic Uncertainties	9789	31,213,762.00		28,227,074.00		28,132,605.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		59,793,471.00		56,472,698.98		52,911,500.20
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	31,213,762.00		28,227,074.00		28,132,605.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		31,213,762.00		28,227,074.00		28,132,605.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
<p>Certificated Salaries 2024/25 Shifted 2.6M salaries from Unrestricted to Restricted Resources (26 FTE @ 100K salary) Reduced 2M in salaries due to Enrollment and ADA decline (20 FTE @100K salary) Total Certificated reduction = 4.6M</p> <p>Certificated Salaries 25/26 Reduced 1.5M in salaries due to Enrollment and ADA decline (15 FTE @100K salary) Shifted 124,656 in classified salaries from various Restricted Resources to Unrestricted due to expiration of resources. Reduction of 1,817,087 for 22/23 salaries due to CSEA Retro 22/23. Total reduction in classified: 1,692,431</p>						

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	21,601,092.00	(48.72%)	11,077,364.20	.16%	11,095,180.81
3. Other State Revenues	8300-8599	39,966,724.00	(8.32%)	36,642,397.21	3.11%	37,781,868.82
4. Other Local Revenues	8600-8799	14,225,566.00	(1.79%)	13,971,189.00	0.00%	13,971,189.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	49,590,993.00	(2.06%)	48,569,577.88	.02%	48,580,361.22
6. Total (Sum lines A1 thru A5c)		125,384,375.00	(12.06%)	110,260,528.29	1.06%	111,428,599.85
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				31,613,608.00		34,563,084.66
b. Step & Column Adjustment				410,976.91		449,320.13
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,538,499.75		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,613,608.00	9.33%	34,563,084.66	1.30%	35,012,404.79
2. Classified Salaries						
a. Base Salaries				21,335,515.00		19,987,466.13
b. Step & Column Adjustment				277,361.69		259,837.06
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,625,410.56)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,335,515.00	(6.32%)	19,987,466.13	1.30%	20,247,303.19
3. Employee Benefits	3000-3999	21,052,550.00	(3.60%)	20,294,235.60	1.64%	20,626,622.52
4. Books and Supplies	4000-4999	7,642,462.00	(28.06%)	5,497,630.61	(.54%)	5,467,849.87
5. Services and Other Operating Expenditures	5000-5999	42,367,614.00	(25.98%)	31,361,629.88	(1.91%)	30,761,473.98
6. Capital Outlay	6000-6999	4,368,871.00	(98.40%)	70,000.00	0.00%	70,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,887,300.00	0.00%	1,887,300.00	0.00%	1,887,300.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,660,425.00	60.43%	2,663,747.24	.99%	2,690,056.46
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		131,928,345.00	(11.83%)	116,325,094.12	.38%	116,763,010.81
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(6,543,970.00)		(6,064,565.83)		(5,334,410.96)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		67,882,972.00		61,339,002.00		55,274,436.17
2. Ending Fund Balance (Sum lines C and D1)		61,339,002.00		55,274,436.17		49,940,025.21
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	61,339,002.00		55,274,436.17		49,940,025.21
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		61,339,002.00		55,274,436.17		49,940,025.21
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.						
<p>Certificated Salaries Shifted 2.6M salaries from Unrestricted to Restricted Resources (26 FTE @ 100K salary) Reduction 61,500 extra hourly salaries due to expiration of resources Total Certificated adjustments = 2,538,499.75 Classified Salaries Shifted 124,656 in classified salaries from various expiring restricted resources to unrestricted Reduction of 514,090 due to expiring resources Reduction of 986,665 for CSEA Retro 22/23. Salaries are inflated for current year as it includes amounts for 22/23 Total reduction in classified: 1,625,411</p>						

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	208,816,808.00	(2.18%)	204,255,788.00	(.78%)	202,669,055.00
2. Federal Revenues	8100-8299	21,601,092.00	(48.72%)	11,077,364.20	.16%	11,095,180.81
3. Other State Revenues	8300-8599	44,806,284.00	(7.43%)	41,476,235.51	2.69%	42,590,183.94
4. Other Local Revenues	8600-8799	16,830,393.00	(4.48%)	16,076,016.00	0.00%	16,076,016.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		292,054,577.00	(6.56%)	272,885,403.71	(.17%)	272,430,435.75
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				111,762,091.00		111,153,497.94
b. Step & Column Adjustment				1,452,907.19		1,444,995.51
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,061,500.25)		(1,500,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	111,762,091.00	(.54%)	111,153,497.94	(.05%)	111,098,493.45
2. Classified Salaries						
a. Base Salaries				46,894,095.00		44,185,876.40
b. Step & Column Adjustment				609,623.22		574,416.40
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,317,841.82)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	46,894,095.00	(5.78%)	44,185,876.40	1.30%	44,760,292.80
3. Employee Benefits	3000-3999	64,174,265.00	(5.45%)	60,678,943.75	(.25%)	60,525,869.13
4. Books and Supplies	4000-4999	18,011,181.00	(28.81%)	12,821,693.61	(2.57%)	12,491,912.87
5. Services and Other Operating Expenditures	5000-5999	64,700,154.00	(20.71%)	51,302,221.86	(1.91%)	50,320,969.24
6. Capital Outlay	6000-6999	4,537,323.00	(98.46%)	70,000.00	0.00%	70,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,387,300.00	0.00%	2,387,300.00	0.00%	2,387,300.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(328,792.00)	0.00%	(328,792.00)	0.00%	(328,792.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		312,137,617.00	(9.57%)	282,270,741.56	(.33%)	281,326,045.49
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(20,083,040.00)		(9,385,337.85)		(8,895,609.74)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		141,215,513.00		121,132,473.00		111,747,135.15
2. Ending Fund Balance (Sum lines C and D1)		121,132,473.00		111,747,135.15		102,851,525.41
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	239,779.00		120,000.00		120,000.00
b. Restricted	9740	61,339,002.00		55,274,436.17		49,940,025.21
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	28,339,930.00		28,125,624.98		24,658,895.20
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	31,213,762.00		28,227,074.00		28,132,605.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		121,132,473.00		111,747,135.15		102,851,525.41
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	31,213,762.00		28,227,074.00		28,132,605.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		31,213,762.00		28,227,074.00		28,132,605.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.00%		10.00%		10.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):	Yes					
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)		12,645.50		12,311.18		11,896.25
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		312,137,617.00		282,270,741.56		281,326,045.49
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)		312,137,617.00		282,270,741.56		281,326,045.49
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		9,364,128.51		8,468,122.25		8,439,781.36
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)		9,364,128.51		8,468,122.25		8,439,781.36
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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 Budget (Form 01CS, Item 1A)	First Interim Projected Year Totals (Form AI, Lines A4 and C4)	Percent Change	Status
Current Year (2023-24)				
	District Regular	14,068.68	14,069.68	
	Charter School	0.00	0.00	
	Total ADA	14,068.68	14,069.68	0.0% Met
1st Subsequent Year (2024-25)				
	District Regular	13,190.97	13,223.30	
	Charter School			
	Total ADA	13,190.97	13,223.30	.2% Met
2nd Subsequent Year (2025-26)				
	District Regular	12,600.51	12,696.10	
	Charter School			
	Total ADA	12,600.51	12,696.10	.8% 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.

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2023-24)	District Regular	13,423.00	13,391.00	
	Charter School			
	Total Enrollment	13,423.00	13,391.00	(.2%) Met
1st Subsequent Year (2024-25)	District Regular	12,963.00	12,891.00	
	Charter School			
	Total Enrollment	12,963.00	12,891.00	(.6%) Met
2nd Subsequent Year (2025-26)	District Regular	12,503.00	12,392.00	
	Charter School			
	Total Enrollment	12,503.00	12,392.00	(.9%) Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA		Enrollment	
	Unaudited Actuals (Form A, Lines A4 and C4)		CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)				
District Regular	15,194		15,132	
Charter School				
Total ADA/Enrollment	15,194		15,132	100.4%
Second Prior Year (2021-22)				
District Regular	13,089		14,381	
Charter School				
Total ADA/Enrollment	13,089		14,381	91.0%
First Prior Year (2022-23)				
District Regular	13,006		13,883	
Charter School				
Total ADA/Enrollment	13,006		13,883	93.7%
Historical Average Ratio:				95.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):				95.5%

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

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

Fiscal Year	Estimated P-2 ADA		Enrollment		Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4 and C4)		CBEDS/Projected (Criterion 2, Item 2A)			
Current Year (2023-24)						
District Regular	12,646		13,391			
Charter School	0					
Total ADA/Enrollment	12,646		13,391		94.4%	Met
1st Subsequent Year (2024-25)						
District Regular	12,311		12,891			
Charter School						
Total ADA/Enrollment	12,311		12,891		95.5%	Met
2nd Subsequent Year (2025-26)						
District Regular	11,896		12,392			
Charter School						
Total ADA/Enrollment	11,896		12,392		96.0%	Not Met

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

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

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

Explanation:
(required if NOT met)

The district is expecting for ADA to recover to pre-pandemic levels.

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:

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)	212,511,385.00	212,816,808.00	.1%	Met
1st Subsequent Year (2024-25)	207,202,712.00	208,255,788.00	.5%	Met
2nd Subsequent Year (2025-26)	204,757,506.00	206,669,055.00	.9%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000- 3999)	Total Expenditures (Form 01, Objects 1000- 7499)	
Third Prior Year (2020-21)	117,745,958.53	131,906,772.78	89.3%
Second Prior Year (2021-22)	126,852,400.67	150,176,037.93	84.5%
First Prior Year (2022-23)	163,092,654.62	179,395,374.17	90.9%
	Historical Average Ratio:		88.2%

District's Reserve Standard Percentage (Criterion 10B, Line 4)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.2% to 91.2%	85.2% to 91.2%	85.2% to 91.2%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000- 3999)	Total Expenditures (Form 011, Objects 1000- 7499)		
	(Form MYPI, Lines B1-B3)	(Form MYPI, Lines B1-B8, B10)		
Current Year (2023-24)	148,828,778.00	180,209,272.00	82.6%	Not Met
1st Subsequent Year (2024-25)	141,173,531.70	165,945,647.44	85.1%	Not Met
2nd Subsequent Year (2025-26)	140,498,324.88	164,563,034.68	85.4%	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)

The District's ratio of unrestricted salaries and benefits to total unrestricted general fund expenditures, is slightly lower than the standard, due to a shift of salaries to restricted funds.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Current Year (2023-24)	18,607,238.00	21,601,092.00	16.1%	Yes
1st Subsequent Year (2024-25)	17,303,029.00	11,077,364.20	-36.0%	Yes
2nd Subsequent Year (2025-26)	16,369,655.00	11,095,180.81	-32.2%	Yes

Explanation:
(required if Yes)

At the time of Budget Adoption, no carryforward revenue was recorded for Federal programs such as Title funds, and ESSER R3213. First interim properly reflects carry over revenues.

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

Current Year (2023-24)	37,741,224.00	44,806,284.00	18.7%	Yes
1st Subsequent Year (2024-25)	37,026,826.00	41,476,235.51	12.0%	Yes
2nd Subsequent Year (2025-26)	36,914,336.00	42,590,183.94	15.4%	Yes

Explanation:
(required if Yes)

Other State revenue at First Interim includes increased funding that was unknown at the time of Original Budget Adoption, such as Expanded Learning Opportunity Program (Resource 2600), Arts & Music in Schools Block Grant (6762).

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

Current Year (2023-24)	15,206,483.00	16,830,393.00	10.7%	Yes
1st Subsequent Year (2024-25)	15,104,247.00	16,076,016.00	6.4%	Yes
2nd Subsequent Year (2025-26)	15,133,001.00	16,076,016.00	6.2%	Yes

Explanation:
(required if Yes)

Other Local revenue at First Interim includes increased funding that was unknown at the time of Original Budget Adoption, due to increased funding for Special Education/SELPA rate increase.

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

Current Year (2023-24)	17,570,871.00	18,011,181.00	2.5%	No
1st Subsequent Year (2024-25)	17,418,502.00	12,821,693.61	-26.4%	Yes
2nd Subsequent Year (2025-26)	17,459,511.00	12,491,912.87	-28.5%	Yes

Explanation:
(required if Yes)

At first interim, one time expenditures were removed in both subsequent years due to expiration of funds and aligning expenditures with decreased funding in subsequent years due to declining enrollment.

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

Current Year (2023-24)	52,369,337.00	64,700,154.00	23.5%	Yes
1st Subsequent Year (2024-25)	52,009,482.00	51,302,221.86	-1.4%	No
2nd Subsequent Year (2025-26)	51,932,662.00	50,320,969.24	-3.1%	No

Explanation:
(required if Yes)

Expenditures in first interim include programmed expenditures for ELOP carryover monies that will spend in the current fiscal year.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2023-24)	71,554,945.00	83,237,769.00	16.3%	Not Met
1st Subsequent Year (2024-25)	69,434,102.00	68,629,615.71	-1.2%	Met
2nd Subsequent Year (2025-26)	68,416,992.00	69,761,380.75	2.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2023-24)	69,940,208.00	82,711,335.00	18.3%	Not Met
1st Subsequent Year (2024-25)	69,427,984.00	64,123,915.47	-7.6%	Not Met
2nd Subsequent Year (2025-26)	69,392,173.00	62,812,882.11	-9.5%	Not Met

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

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

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

Explanation: Federal Revenue (linked from 6A if NOT met)	At the time of Budget Adoption, no carry forward revenue was recorded for Federal programs such as Title funds, and ESSER R3213. First interim properly reflects carry over revenues.
Explanation: Other State Revenue (linked from 6A if NOT met)	Other State revenue at First Interim includes increased funding that was unknown at the time of Original Budget Adoption, such as Expanded Learning Opportunity Program (Resource 2600), Arts & Music in Schools Block Grant (6762).
Explanation: Other Local Revenue (linked from 6A if NOT met)	Other Local revenue at First Interim includes increased funding that was unknown at the time of Original Budget Adoption, due to increased funding for Special Education/SELPA rate increase.

- 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)	At first interim, one time expenditures were removed in both subsequent years due to expiration of funds and aligning expenditures with decreased funding in subsequent years due to declining enrollment.
Explanation: Services and Other Exps (linked from 6A if NOT met)	Expenditures in first interim include programmed expenditures for ELOP carry over monies that will spend in the current fiscal year.

7. CRITERION: Facilities Maintenance

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

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

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

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

		First Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	Status
Required Minimum	Contribution		
1.	OMMA/RMA Contribution	8,409,759.90	8,410,000.00 Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		8,500,000.00

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.0%	10.0%	10.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.3%	3.3%	3.3%

8B. Calculating the District's Deficit Spending Percentages

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

Projected Year Totals				
Fiscal Year	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000- 7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2023-24)	(13,539,070.00)	180,209,272.00	7.5%	Not Met
1st Subsequent Year (2024-25)	(3,320,772.02)	165,945,647.44	2.0%	Met
2nd Subsequent Year (2025-26)	(3,561,198.78)	164,563,034.68	2.2%	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)

Current year deficit spending is due to retro payment in salaries back to July of 2022 as district settled with classified bargaining unit in the current year. The district will revisit and make necessary program reductions in the subsequent years as needed.

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.

Ending Fund Balance

General Fund

Projected Year Totals

Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2023-24)	121,132,473.00	Met
1st Subsequent Year (2024-25)	111,747,135.15	Met
2nd Subsequent Year (2025-26)	102,851,525.41	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.

Ending Cash Balance

General Fund

(Form CASH, Line F, June Column)

Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2023-24)	114,328,941.39	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.)	12,645.50	12,311.18	11,896.25
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:

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

Yes

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	312,137,617.00	282,270,741.56	281,326,045.49
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)	312,137,617.00	282,270,741.56	281,326,045.49

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

3%	3%	3%
9,364,128.51	8,468,122.25	8,439,781.36
0.00	0.00	0.00
9,364,128.51	8,468,122.25	8,439,781.36

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		
	Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (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)	31,213,762.00	28,227,074.00	28,132,605.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	31,213,762.00	28,227,074.00	28,132,605.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.00%	10.00%	10.00%
District's Reserve Standard (Section 10B, Line 7):	9,364,128.51	8,468,122.25	8,439,781.36
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
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1a. Contributions, Unrestricted General Fund
(Fund 01, Resources 0000-1999, Object 8980)

Current Year (2023-24)	(51,800,544.00)	(49,590,993.00)	-4.3%	(2,209,551.00)	Met
1st Subsequent Year (2024-25)	(52,474,395.00)	(48,569,578.00)	-7.4%	(3,904,817.00)	Not Met
2nd Subsequent Year (2025-26)	(53,196,720.00)	(48,580,361.00)	-8.7%	(4,616,359.00)	Not Met

1b. Transfers In, General Fund *

Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met

1c. Transfers Out, General Fund *

Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since 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)

At first interim, the district analyzed vacant positions in special education that are not expected to be filled in the current year. Those expenditures were removed from the budget resulting in a lower contribution to those restricted programs.

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

Explanation:

(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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

Total Annual Payments:	17,216,951	19,630,933	19,631,183	19,330,933
Has total annual payment increased over prior year (2022-23)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

Explanation:

(Required if Yes

to increase in total

annual payments)

Certificates of Participation will be funded out of Fund 251 and GO Bonds are funded by Debt Service Fund (Fund 51)

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

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

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

No

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

Explanation:

(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

Yes

- 2 OPEB Liabilities

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

Budget Adoption
(Form 01CS, Item S7A) First Interim

116,493,007.00	88,857,574.00
7,111,740.00	8,592,070.00
109,381,267.00	80,265,504.00

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

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

Actuarial	Actuarial
Jun 30, 2021	Jun 30, 2023

- 3 OPEB Contributions

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

Budget Adoption
(Form 01CS, Item S7A) First Interim

0.00	0.00
0.00	0.00
0.00	0.00

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

3,947,605.00	5,259,100.00
4,389,002.00	4,389,002.00
4,389,002.00	4,389,002.00

- 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)

4,143,849.00	4,143,849.00
4,485,438.00	4,485,438.00
4,729,144.00	4,729,144.00

- d. Number of retirees receiving OPEB benefits

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

202	202
220	220
220	220

4. Comments:

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

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

1

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

No

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

n/a

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

n/a

2	Self-Insurance Liabilities	Budget Adoption	
		(Form 01CS, Item S7B)	First Interim
	a. Accrued liability for self-insurance programs		0.00
	b. Unfunded liability for self-insurance programs		0.00

3	Self-Insurance Contributions	Budget Adoption	
	a. Required contribution (funding) for self-insurance programs	(Form 01CS, Item S7B)	First Interim
	Current Year (2023-24)		0.00
	1st Subsequent Year (2024-25)		0.00
	2nd Subsequent Year (2025-26)		0.00
	b. Amount contributed (funded) for self-insurance programs		
	Current Year (2023-24)		0.00
	1st Subsequent Year (2024-25)		0.00
	2nd Subsequent Year (2025-26)		0.00

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	791.0	896.0	876.0	861.0

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?

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

1,165,015

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

7. Amount included for any tentative salary schedule increases

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

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

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

Yes	Yes	Yes
10,875,225	10,575,225	10,275,225
0.0%	0.0%	0.0%

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

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

No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

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

Yes		
	1,327,297	1,319,385
	1.3%	1.3%

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

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

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

Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

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	690.0	742.7	742.7	742.7

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)?

No

No

Yes

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

431,513

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Yes	Yes	Yes
4,412,688	4,412,688	4,412,688
0.0%	0.0%	0.0%

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?

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

If Yes, explain the nature of the new costs:

Yes		
4,583,712		

The district and the bargaining unit settled salary negotiations for the 2022/23 fiscal year in the current year. In the current year; costs for an 11% on schedule salary increase as well as a cost of 1% in longevity have been included in the current budget. The ongoing cost has been included in MYPs; however, the cost of 2022/23 salary has been removed in the out years.

Classified (Non-management) Step and Column Adjustments

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

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

Yes	Yes	
	574,674	539,012
	1.3%	1.3%

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

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

No

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	81.0	89.0	89.0	89.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year (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)?

Total cost of salary settlement

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

Negotiations Not Settled

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

160,610

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

4. Amount included for any tentative salary schedule increases

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Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

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
1,151,542	1,151,542	1,151,542
0.0%	0.0%	0.0%

Management/Supervisor/Confidential

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 and column over prior year

	160,559	161,015
	1.3%	1.3%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

2. Total cost of other benefits

No	No	No

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?

No

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

Yes

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

No

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

No

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

Yes

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

Comments:
(optional)

A3: The district is expecting a decline in enrollment. The decline is reflected in district's MYR. A6: The District offers uncapped health benefits to vested retirees hired prior to 2013 and to age 69. A9: Valerie Mitchell, Assistant Superintendent of Business & Fiscal Services was appointed effective February 2023. Dr. Anabolena DeGenna has been appointed as Interim Superintendent for the 2023-24 fiscal year.

End of School District First Interim Criteria and Standards Review

First Interim
Actuals to Date 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Oxnard Elementary

Ventura County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. **Exception**

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
12-6130-0-0000-0000-8590	6130	8590	(\$318,790.00)

Explanation: Negative revenue due to reverted funds to the CDE as we are no longer operating this preschool program.

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

Oxnard Elementary

Ventura County

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

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	3305	4300	(\$1,647.00)

Explanation: Prior year POs released in the current year caused negative expenditures.

First Interim
Board Approved Operating Budget 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Oxnard Elementary

Ventura County

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

- F - Fatal** (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation** (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational** (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

GENERAL LEDGER CHECKS

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

Exception

FUND	RESOURCE	NEG. EFB
01	0000	(\$8,563,355.00)
Explanation: BFB was not loaded to adopted budget. Therefore; there are no beginning balances causing EFB to be negative.		
01	2600	(\$199,130.00)
Explanation: BFB was not loaded to adopted budget. Therefore; there are no beginning balances causing EFB to be negative.		
01	6266	(\$232,805.00)
Explanation: BFB was not loaded to adopted budget. Therefore; there are no beginning balances causing EFB to be negative.		
01	6762	(\$101,526.00)
Explanation: BFB was not loaded to adopted budget. Therefore; there are no beginning balances causing EFB to be negative.		
01	7425	(\$80,760.00)
Explanation: BFB was not loaded to adopted budget. Therefore; there are no beginning balances causing EFB to be negative.		
01	7435	(\$4,618,698.00)
Explanation: BFB was not loaded to adopted budget. Therefore; there are no beginning balances causing EFB to be negative.		
Total of negative resource balances for Fund 01		(\$13,796,274.00)
13	5310	(\$94,327.00)
Explanation: BFB was not loaded to adopted budget. Therefore; there are no beginning balances causing EFB to be negative.		
13	5330	(\$186,586.00)
Explanation: BFB was not loaded to adopted budget. Therefore; there are no beginning balances causing EFB to be negative.		
Total of negative resource balances for Fund 13		(\$280,913.00)
14	9010	(\$4,000,000.00)
Explanation: BFB was not loaded to adopted budget. Therefore; there are no beginning balances causing EFB to be negative.		
Total of negative resource balances for Fund 14		(\$4,000,000.00)
21	9010	(\$22,770,705.00)
Explanation: BFB was not loaded to adopted budget. Therefore; there are no beginning balances causing EFB to be negative.		
Total of negative resource balances for Fund 21		(\$22,770,705.00)

EXCESS-ASSIGN-REU - (Warning) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) are causing a negative amount in Unassigned/Unappropriated (Object 9790) by resource, for the following funds:

Exception

FUND	RESOURCE	OTHER ASSIGNMENTS	REU	UNASSIGNED
01	0000	\$17,554,545.00	\$28,881,317.00	(\$55,119,217.00)

Explanation: BFB was not loaded to adopted budget. Therefore; there are no beginning balances causing EFB to be negative.

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	0000	9790	(\$55,119,217.00)

Explanation: BFB was not loaded to adopted budget. Therefore; there are no beginning balances causing EFB to be negative.

01	2600	9790	(\$199,130.00)
----	------	------	----------------

Explanation: BFB was not loaded to adopted budget. Therefore; there are no beginning balances causing EFB to be negative.

01	6266	9790	(\$232,805.00)
----	------	------	----------------

Explanation: BFB was not loaded to adopted budget. Therefore; there are no beginning balances causing EFB to be negative.

01	6762	9790	(\$101,526.00)
----	------	------	----------------

Explanation: BFB was not loaded to adopted budget. Therefore; there are no beginning balances causing EFB to be negative.

01	7425	9790	(\$80,760.00)
----	------	------	---------------

Explanation: BFB was not loaded to adopted budget. Therefore; there are no beginning balances causing EFB to be negative.

01	7435	9790	(\$4,618,698.00)
----	------	------	------------------

Explanation: BFB was not loaded to adopted budget. Therefore; there are no beginning balances causing EFB to be negative.

13	5310	9790	(\$94,327.00)
----	------	------	---------------

Explanation: BFB was not loaded to adopted budget. Therefore; there are no beginning balances causing EFB to be negative.

13	5330	9790	(\$186,586.00)
----	------	------	----------------

Explanation: BFB was not loaded to adopted budget. Therefore; there are no beginning balances causing EFB to be negative.

14	9010	9790	(\$4,000,000.00)
----	------	------	------------------

Explanation: BFB was not loaded to adopted budget. Therefore; there are no beginning balances causing EFB to be negative.

21	9010	9790	(\$22,770,705.00)
----	------	------	-------------------

Explanation: BFB was not loaded to adopted budget. Therefore; there are no beginning balances causing EFB to be negative.

First Interim
Original Budget 2023-24
Technical Review Checks
Phase - All
Display - Exceptions Only

Oxnard Elementary

Ventura County

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

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- W/WC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)