

Las Virgenes Unified School District  
**FISCAL YEAR 2023-24**

# **FIRST INTERIM BUDGET**



**First Interim Budget Report | 2023-24**

**Board of Education**

Lesli Stein President  
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**Superintendent**

Dr. Dan Stepenosky

**Prepared by:**

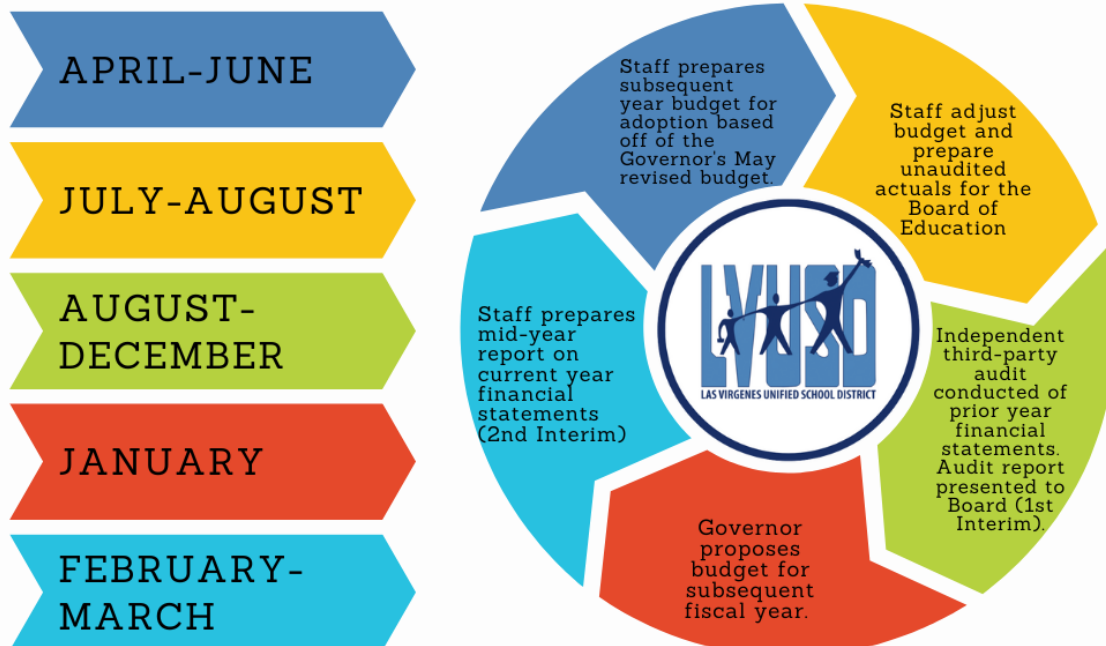
Dr. Ryan Gleason, Assistant Superintendent | Chief Business Officer  
Andrew Lacson, Accounting Supervisor  
Diane Hawe, Accounting Supervisor

## Executive Summary

AB 1200 requires that school districts provide ongoing updates relative to their fiscal integrity. These reports are presented no less than twice each school year following the adoption of the budget. Commonly referred to as “interim budget reports,” the primary purpose is to ensure that the Board of Education is kept abreast of the changing nature of the district finances, and more importantly, to ensure that the district has sufficient financial reserves to complete the current fiscal year as well as two subsequent years. The District budget is presented for Board approval with a positive certification.

The First Interim Report is prepared two months after the opening of school and provides the opportunity to adjust the budget for actual enrollment and staffing, along with known changes to any grant funding. All accounts are reviewed at this point in the year with the ability to revise budgets based on actual expenses through October, incorporating trends and projections. All bargaining agreement settlements and many one-time grant funds were previously folded into the budget.

# LVUSD Budget Cycle



## General Fund Revenues and Expenditures

The following charts and schedules reflect the changes to the budget since the Multi-year Projections presented with our First Interim Budget

### Revenues

Adjustments reflect overall increased revenues of approximately \$837,000. The increase in revenues is due to higher enrollment than was built into the adopted budget as well as a continued increase of the number of students who are from low-income, foster-youth, or English Learner backgrounds. State revenue was adjusted downward because of an overestimate of our anticipated Home to School Transportation (HTST) reimbursement. Additionally, local revenues are slightly up from projections with the increase of transportation fees to encroach less upon the general fund.

	Object Code	2023-24	2023-24	
		Adopted Budget	Current Projections	Difference
<b>REVENUES</b>				
LCFF Revenue	8010-8099	\$115,192,388.00	\$116,050,308.00	\$857,920.00
Federal Revenue	8100-8299	\$0.00	\$0.00	\$0.00
Other State Revenue	8300-8599	\$2,881,659.00	\$2,785,920.00	-\$95,739.00
Other Local Revenue	8600-8799	\$9,010,921.00	\$9,085,921.00	\$75,000.00
<b>TOTAL REVENUES</b>		\$127,084,968.00	\$127,922,149.00	\$837,181.00

### Expenditures

Expenditures reflect an increase from the adopted budget related to the salary adjustments following summer negotiations. This has impacted salary and benefits holistically. Instructional materials purchases are lower than projection as Educational Services is working to carefully select curriculum for their upcoming adoptions. Services and operating expenditures have had an increase relating to enhanced security costs districtwide as well as a need for consultants to support with workforce shortages in the areas of Special Education and custodial services.

	Object Code	2023-24	2023-24	
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<b>EXPENDITURES</b>				
Certificated Salaries	1000-1999	\$46,573,690.00	\$49,711,485.00	\$3,137,795.00



Classified Salaries	2000-2999	\$14,794,968.00	\$15,021,718.00	\$226,750.00
Employee Benefits	3000-3999	\$24,605,248.00	\$25,005,471.00	\$400,223.00
Books and Supplies	4000-4999	\$2,703,801.00	\$2,191,267.00	-\$512,534.00
Services and Other Operating Expenditures	5000-5999	\$11,952,844.00	\$12,439,112.00	\$486,268.00
Capital Outlay	6000-6999	\$300,899.00	\$300,899.00	\$0.00
Other Outgo (excluding Indirect Costs)	7100-7299	\$97,160.00	\$97,160.00	\$0.00
	7400-7499			\$0.00
Transfers of Indirect Costs	7300-7399	-\$2,117,179.00	-\$2,029,854.00	\$87,325.00
<b>TOTAL EXPENDITURES</b>		\$98,911,431.00	\$102,737,258.00	\$3,825,827.00

### Impact

The increase in expenditures relating to the adjustments to salary and benefits has increased the deficit spending. LVUSD's strategy to increase enrollment will have long-term benefits that are experiencing a lag with the three-year averaging provision of ADA calculations. The increases in enrollment along with the increased attendance rate (outlined more below) will have a positive impact on the deficit. Regardless our net position remains strong with an ending fund balance significantly exceeding the minimum reserve limit along with Fund 17 being in tact for navigating potential economic uncertainty.

	Object Code	2023-24	2023-24	
		Adopted Budget	Current Projections	Difference
<b>OPERATING SURPLUS (DEFICIT)*</b>		\$4,630,863.00	\$10,215,721.00	\$5,584,858.00
<b>Beginning Fund Balance</b>	9791	\$22,983,988.38	\$22,983,988.38	
<b>Ending Fund Balance</b>		\$18,353,125.38	\$12,768,267.38	
<b>Fund 17 Total</b>		\$14,000,000.00	\$14,000,000	\$0.00

Like most district's across the state, LVUSD's current budget is dependent on several critical factors. These critical factors will continue to shape the District's budget over the next few years. Each item is significant and will require aggressive responses to manage the impact on our budget.

Multi-year projection factors:

- The community's overwhelming support for Measure E has secured \$2.3M in annual funding for the next six years.
- The state's contribution to funding future LCFF increases with a historic COLA that may or may not be fundable in this fiscal year.
- The ability of the District to manage changes in enrollment.
- The ability of the District to manage historic challenges in student attendance.
- Impact of one-time funded program funding at the state level.
- Statutory rate fluctuations to state PERS/STRS retirement programs without any new state or federal offset.
- General Fund Savings from Measure S including the conversion to solar and reduced deferred maintenance costs.

### **Second Interim Multiyear Projection**

The uncertainty ahead related to the economy, enrollment, and attendance requires the district to adjust staffing strategically prior to the March 15th deadline in order for the staff to have the tools to retain our strong fiscal position. Staff will work with Finance Committee in the coming months to adjust our approach to these pending variables as we await the May Revise and the final budget. The current multi-year projection is outlined in the table below in its entirety.

It is important to note that the assumptions used in the Second Interim Report will continue to change over the next few weeks and months as the State works through its proposed 2023-24 budget. We will watch closely how the state will navigate historic declines in tax revenues below forecast.

### **Assumptions for Multi Year Projections**

***State Tax Revenues:*** The latest update from the Legislative Analyst's Office reveals a significant financial setback for California, with 2022 tax collections falling short by \$26 billion compared to the estimates in the 2023 Budget Act. The state had anticipated that personal income and

corporation tax filers would contribute \$46.5 billion by November 16, 2023, which was the extended tax filing deadline. However, the actual collections were much lower, impacting the fiscal estimates for the 2022-23 period.

The consequence of this substantial drop in state revenues is a noteworthy reduction of approximately \$10.4 billion in the Proposition 98 minimum guarantee for this fiscal year. This presents a challenging scenario for the Newsom administration as we gear up for the release of the 2024-25 State Budget in a little over a month. The main issue to resolve is deciding whether to maintain the prior year minimum guarantee at the June 2023 level of \$107.4 billion, effectively over-appropriating the minimum guarantee, or to adjust it in alignment with the lower state revenues, which would be around \$97 billion. The choice made will directly impact LVUSD, and not in a favorable fashion.

Adding to the complexity is the existing deficit in Proposition 98, attributable to the costs associated with fully funding the 8.22% cost-of-living adjustment (COLA). The state had previously used nearly \$2 billion in one-time funds to meet this obligation. Although the COLA for 2024-25 is expected to be lower, contributing to some savings, it is insufficient to offset the \$10.4 billion revenue shortfall for Proposition 98.

The Newsom administration does have approximately \$10.8 billion in the rainy day fund. The Legislature can make automatic withdrawals from this fund based on a formula, but it requires the Proposition 98 minimum guarantee to be lower in one fiscal year than the preceding one. Alternatively, in the event of a declared State Budget emergency by the Governor, the Legislature has discretionary powers to withdraw funds from the reserve in any amount.

With downward adjustments anticipated in estimated revenues for 2024-25, the release of Governor Newsom's 2024-25 budget proposal on January 10 is eagerly awaited as it is expected to shed light on the strategies to confront these fiscal challenges.

***Cost of Living Adjustment:*** The past two fiscal years have brought significantly high Cost of Living Adjustments (COLA). Our Multi Year Projections (MYP) have been rooted in receiving the Newsom Administration's estimated 3.94% COLA for the 2024-25 fiscal year. This past week, in contrast to the 3.94% COLA, School Services announced that the impact will be closer to 1% for the 2024-25 fiscal year. The seemingly counterintuitive nature of a 1% COLA amid persistently high prices is explained by understanding COLA as a rate of change from one year to the next, irrespective of the absolute cost. It measures how much prices change rather than the actual cost of goods and services. Despite the continued high cost index for government-consumed goods and services, the year-over-year change is leveling out due to

slowing inflation and a decelerating economy. The reduction in COLA estimates have a significant impact if they materialize with a \$3.3M decline in revenues for 2024-25 and another \$4.6M decline in revenues for 2025-26.

With the above caveats, the Multi-Year Projections (MYP) below reflect the following assumptions.

- Attendance and Enrollment
  - Static 94.3% ADA (Pre-COVID ADA was approx. 96%)
  - Decline in Enrollment by 1.75% per year
- Enrollment as Follows:
  - 2023-24: 9,557
  - 2024-25: 9,390
  - 2025-26: 9,226
- Only Step and Column Increases included in the MYP @ 1.75% for Certificated and 1.5% for Classified.
- COLA is calculated at current rate outlined by the LAO and described in the above narrative.
- Categorical Transfers of One-Time Funded Employees
- Proposition 28 revenues are not reflected in SY 23-24 but they are in SY 24-25 and beyond.
- \$4M in Cuts Built into Fiscal Year 24-25 and Fiscal Year 2025-26 which correlate to the enrollment declines (if they manifest) along with the full depletion of one-time COVID funding.

1st Interim Multi Year Projection				
	Object Code	2023-24	2024-25	2025-26
		Total Revised Budget	First Subsequent Year	Second Subsequent Year
<b>REVENUES</b>				
LCFF Revenue	8010-8099	\$116,050,308.00	\$111,891,423.00	\$110,482,229.00
Federal Revenue	8100-8299	\$4,478,351.00	\$3,552,341.00	\$3,552,341.00
Other State Revenue	8300-8599	\$22,677,435.00	\$23,938,804.00	\$23,938,804.00
Other Local Revenue	8600-8799	\$10,241,425.00	\$10,299,148.00	\$10,299,148.00
<b>TOTAL REVENUES</b>		<b>\$153,447,519.00</b>	<b>\$149,681,716.00</b>	<b>\$148,272,522.00</b>
<b>EXPENDITURES</b>				

Certificated Salaries	1000-1999	\$65,331,957.00	\$63,362,507.00	\$63,965,062.00
Classified Salaries	2000-2999	\$24,989,775.00	\$24,449,917.00	\$24,816,665.00
Employee Benefits	3000-3999	\$41,539,962.00	\$40,629,750.00	\$41,006,616.00
Books and Supplies	4000-4999	\$6,130,736.00	\$5,236,087.00	\$5,374,319.00
Services and Other Operating Expenditures	5000-5999	\$26,390,519.00	\$27,105,804.00	\$27,821,397.00
Capital Outlay	6000-6999	\$1,018,938.00	\$1,018,938.00	\$1,018,938.00
Other Outgo (excluding Indirect Costs)	7100-7299			
	7400-7499	\$997,160.00	\$997,160.00	\$997,160.00
Transfers of Indirect Costs	7300-7399	-\$71,519.00	-\$71,499.00	-\$71,499.00
<b>TOTAL EXPENDITURES</b>		\$166,327,528.00	\$162,728,664.00	\$164,928,658.00
OTHER FINANCING SOURCES/USES		-	-	-
Transfers In and Other Sources	8900-8979	-	-	\$13,110,000.00
Transfers Out and Other Uses	7600-7699	\$1,250,000.00	\$400,000.00	\$400,000.00
Contributions	8980-8999			
<b>OPERATING SURPLUS (DEFICIT)*</b>		-\$14,130,009.00	-\$13,446,948.00	-\$3,946,136.00
BEGINNING FUND BALANCE		9791	\$43,451,008.41	\$29,320,999.41
<b>ENDING FUND BALANCE</b>			\$29,320,999.41	\$15,874,051.41
<b>RESERVE PERCENTAGE</b>			8.00%	3.00%
Fund 17 Total			\$14,000,000.00	\$14,000,000.00

### Impact of Student Attendance and Enrollment

Like all districts in California, funding is based on a combination of attendance and enrollment. Historic declines in enrollment have plagued districts since the COVID-19 pandemic with approximately TK-12 550,000 students leaving the state since the pandemic. This, coupled with the impact of the pandemic on health, attendance, and attitudes toward the necessity of attending school has led to similar declines in attendance. LVUSD has made great gains in enrollment and attendance this year that will yield a potentially substantial impact.

This first interim reflects a very conservative approach to enrollment and attendance until we have more solidified data of 2024-25 attendance and 2023-24 ADA percentage. This said, below outline the potential fiscal impacts of our efforts.

***Attendance:*** LVUSD’s Student Services Department and site leadership teams have made significant efforts to address chronic truancy and low attendance rates that had lingered beyond the COVID-19 pandemic. Outlined below are the current average daily attendance (ADA) rates comparing August-December 1st of 2022-23 to 2023-24. Overall, we have sustained an increase of 0.75% of ADA over this period. Should this sustain, it would yield an increase in revenues of approximately \$850,000 over the next two fiscal years.

School	2023 ADA	2022 ADA	Difference
<b>Buttercup Pre School</b>	87.99%	85.32%	<b>2.67%</b>
<b>Chaparral Elementary School</b>	95.79%	95.24%	<b>0.55%</b>
<b>Lupin Hill Elementary School</b>	94.70%	92.83%	<b>1.87%</b>
<b>Round Meadow Elementary</b>	94.64%	93.58%	<b>1.06%</b>
<b>White Oak Elementary School</b>	95.30%	94.18%	<b>1.12%</b>
<b>Sumac Elementary School</b>	94.69%	92.91%	<b>1.78%</b>
<b>Yerba Buena Elementary School</b>	95.61%	94.31%	<b>1.30%</b>
<b>Willow Elementary School</b>	95.10%	94.39%	<b>0.71%</b>
<b>Bay Laurel Elementary School</b>	95.70%	94.23%	<b>1.47%</b>
<b>AE Wright Middle School</b>	95.09%	93.75%	<b>1.34%</b>
<b>Lindero Canyon Middle School</b>	94.88%	94.33%	<b>0.55%</b>
<b>AC Stelle Middle School</b>	95.84%	94.51%	<b>1.33%</b>
<b>Mariposa School of Global Education</b>	93.88%	94.80%	<b>-0.92%</b>
<b>Agoura High School</b>	94.49%	94.84%	<b>-0.35%</b>
<b>Calabasas High School</b>	95.28%	92.54%	<b>2.74%</b>
<b>Total</b>	<b>95.06%</b>	<b>94.31%</b>	<b>0.75%</b>

***Enrollment:*** Outlined below are an estimate of our enrollment utilizing data from LVUSD’s early enrollment process that launched this fall. While the Multi Year Projections are based on the enrollment in the middle column, we believe that final enrollment will fall closer to the *Estimate* column. Obtaining and sustaining these enrollment trends would have a significant impact (along with attendance) and mitigating the need for efficiencies/cuts.

Enrollment	Estimate	MYP	Difference
2023-24	9645	9557	+88
2024-25	9835	9390	+445
2025-26	9687	9226	+461

Revenues	Estimate	MYP	Difference
2023-24	\$116,035,110.00	\$116,050,308.00	-\$15,198.00
2024-25	\$111,946,542.00	\$111,891,423.00	\$55,119.00
2025-26	\$114,796,756.00	\$110,482,229.00	\$4,314,527.00

**Other Funds:**

Outlined below are noteworthy elements from funds other than Fund 01- General Fund.

**Fund 13- Child Nutrition:** Fund 13 has begun with a strong fund balance as a result of higher participation, higher reimbursement rates, and grant funding. The strong participation in the program has led to higher than anticipated reimbursements. This has left LVUSD with an excess of the mandated six month reserve that the Fund can carry. Staff are working with the California Department of Education on a spend-down plan to bring more staff and new cooking infrastructure into our kitchen with this surplus.

**Fund 14- Deferred Maintenance:** Fund 14, Deferred Maintenance accepts a \$1.25M annual transfer from the General Fund to support our ongoing efforts. Fund 14 is currently being utilized to replace a portion of our maintenance and delivery vehicle fleets which have the average car/van/truck at almost twenty years old. Beginning in school year 2024-25, LVUSD will reduce the deferred maintenance transfer to \$400,000 annually to support the continued renewal of the vehicle fleet. With Measure S funding in place, the fund does not need to carry as large of a transfer.

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**Further expanded budget details can be found on the SACS detailed reports to follow.**

# First Interim Budget

Fall 2023



# Fiscal Outlook



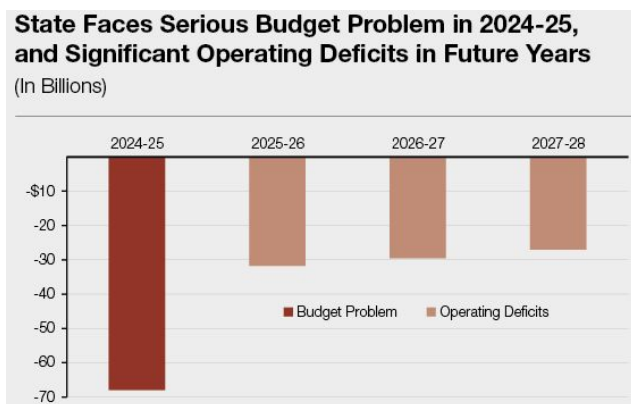




## Three Key Issues

- **California Faces a Serious Deficit.**
  - a. Largely as a result of a severe revenue decline in 2022-23, the state faces a serious budget deficit.
  - b. The Legislature will need to solve a budget problem of \$68 billion in the coming budget process.
- **Unprecedented Prior-Year Revenue Shortfall.**
  - a. Typically, the budget process does not involve large changes in revenue in the prior year.
  - b. Due to the state conforming to federal tax filing extensions, however, the Legislature is only gaining a complete picture of 2022-23 tax collections after the fiscal year has already ended.
  - c. 2022-23 revenue will be \$26 billion below budget act estimates.
- **Legislature Has Multiple Tools Available to Address Budget Problem.**
  - a. The Legislature has reserves to withdraw, one-time spending to pull back, and alternative approaches for school funding to consider.
  - b. The state has \$24B in reserves.

Source: Legislative Analyst's Office



- In addition to the \$68 billion budget problem we have identified for 2024-25, the state faces annual operating deficits of around \$30 billion per year.
- Although highly uncertain, the LAO's projection of the state's deficits would accumulate to \$155 billion across the forecast window, which is significantly more than the amount of reserves the state has available (about \$24 billion)

Source: Legislative Analyst's Office



- **Withdraw Reserves.**
  - Under LAO estimates, the state would have about \$24 billion in reserves to help address the budget problem (assuming a budget emergency is declared).
- **Reduce Proposition 98 Spending.**
  - Over the three-year period, the state could reduce General Fund costs by \$16.7 billion if it were to lower school spending to the constitutional minimum allowed under Proposition 98.
  - One option for implementing some of this reduction would be to use the Proposition 98 Reserve to cover school-related costs that exceed the Proposition 98 minimum requirement in 2022-23.
- **Reduce Other One-Time Spending.** The LAO estimates that the state has at least \$8 billion in one-time and temporary spending in 2024-25 that could be pulled back to help address the budget problem. In addition, there are potentially billions of dollars more in spending from prior years that has been committed but not yet distributed, and therefore also could be reduced to help address the budget problem.

Source: Legislative Analyst's Office

## First Interim



# Revenues



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- Adjustments reflect overall increased revenues of approximately \$837,000.
- Increase in revenues is attributed to higher enrollment than budgeted and a continued rise in students from low-income, foster-youth, or English Learner backgrounds.
- State revenue adjusted downward due to an overestimate of our anticipated Home to School Transportation (HTST) reimbursement.
- Local revenues slightly up from projections, driven by increased transportation fees to minimize impact on the general fund.

# Expenditures



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<b>TOTAL EXPENDITURES</b>		\$98,911,431.00	\$102,737,258.00	\$3,825,827.00

# Expenditures



- Reflect an increase from the adopted budget, primarily due to salary adjustments following summer negotiations.
- Impact on salary and benefits holistically.
- Instructional materials purchases lower than projection as Educational Services carefully selects curriculum for upcoming adoptions.
- Services and operating expenditures increased, attributed to:
  - Enhanced security costs districtwide.
  - Need for consultants to address workforce shortages, particularly in Special Education and custodial services areas.

# Impact



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Object Code		Adopted Budget	Current Projections	Difference
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<b>Fund 17 Total</b>		\$14,000,000.00	\$14,000,000.00	\$0.00

- Increase in expenditures due to adjustments in salary and benefits.
- LVUSD's strategy to increase enrollment for long-term benefits.
- Lag in realizing benefits due to the three-year averaging provision in ADA calculations.
- Net position remains strong.- Ending fund balance significantly exceeds the minimum reserve limit.
- Fund 17 is intact for navigating potential economic uncertainty.

# Multi Year Projections



## First Interim MYP Foundations



- The community's overwhelming support for Measure E has secured \$2.3M in annual funding for the next six years.
- The state's contribution to funding future LCFF increases with a historic COLA that may or may not be fundable in this fiscal year.
- The ability of the District to manage changes in enrollment.
- The ability of the District to manage historic challenges in student attendance.
- Impact of one-time funded program funding at the state level.
- Statutory rate fluctuations to state PERS/STRS retirement programs without any new state or federal offset
- General Fund Savings from Measure S including the conversion to solar and reduced deferred maintenance costs.



# First Interim MYP Assumptions

- Attendance and Enrollment
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- Only Step and Column Increases included in the MYP @ 1.75% for Certificated and 1.5% for Classified.
- COLA is calculated at current rate outlined by the LAO and described in the above narrative.
- Categorical Transfers of One-Time Funded Employees
- \$4M in Cuts Built into Fiscal Year 24-25 and Fiscal Year 2026-27 which correlate to the enrollment declines (if they manifest) along with the full depletion of one-time COVID funding.



# Revenues

1st Interim Multi Year Projection

		2023-24	2024-25	2025-26
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# Expenditures

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<b>Books and Supplies</b>	4000-4999	\$6,130,736.00	\$5,236,087.00	\$5,374,319.00
<b>Services and Other Operating Expenditures</b>	5000-5999	\$26,390,519.00	\$27,105,804.00	\$27,821,397.00
<b>Capital Outlay</b>	6000-6999	\$1,018,938.00	\$1,018,938.00	\$1,018,938.00
<b>Other Outgo (excluding Indirect Costs)</b>	7100-7299 7400-7499	\$997,160.00	\$997,160.00	\$997,160.00
<b>Transfers of Indirect Costs</b>	7300-7399	-\$71,519.00	-\$71,499.00	-\$71,499.00
<b>TOTAL EXPENDITURES</b>		\$166,327,528.00	\$162,728,664.00	\$164,928,658.00



# Fund Balance

	Object Code	2023-24	2024-25	2025-26
		Total Revised Budget	First Subsequent Year	Second Subsequent Year
<b>OTHER FINANCING SOURCES/USES</b>				
Transfers In and Other Sources	8900-8979	-	-	\$13,110,000.00
Transfers Out and Other Uses	7600-7699	\$1,250,000.00	\$400,000.00	\$400,000.00
Contributions	8980-8999			
<b>OPERATING SURPLUS (DEFICIT)*</b>		-\$14,130,009.00	-\$13,446,948.00	-\$3,946,136.00
<b>BEGINNING FUND BALANCE</b>	9791	\$43,451,008.41	\$29,320,999.41	\$15,874,051.41
<b>ENDING FUND BALANCE</b>		\$29,320,999.41	\$15,874,051.41	\$11,927,915.41
<b>RESERVE PERCENTAGE</b>		8.00%	3.00%	3.00%
<b>Fund 17 Total</b>		\$14,000,000.00	\$14,000,000.00	\$890,000.00

# Enrollment And Attendance



## Attendance Year to Date



School	2023 ADA	2022 ADA	Difference
Buttercup Pre School	87.99%	85.32%	2.67%
Chaparral Elementary School	95.79%	95.24%	0.55%
Lupin Hill Elementary School	94.70%	92.83%	1.87%
Round Meadow Elementary	94.64%	93.58%	1.06%
White Oak Elementary School	95.30%	94.18%	1.12%
Sumac Elementary School	94.69%	92.91%	1.78%
Yerba Buena Elementary School	95.61%	94.31%	1.30%
Willow Elementary School	95.10%	94.39%	0.71%
Bay Laurel Elementary School	95.70%	94.23%	1.47%
AE Wright Middle School	95.09%	93.75%	1.34%
Lindero Canyon Middle School	94.88%	94.33%	0.55%
AC Stelle Middle School	95.84%	94.51%	1.33%
Mariposa School of Global Education	93.88%	94.80%	-0.92%
Agoura High School	94.49%	94.84%	-0.35%
Calabasas High School	95.28%	92.54%	2.74%
Total	95.06%	94.31%	0.75%



# Enrollment - Projections



	Demographer	Change
2022	9472	
2023	9422	-50
2024	9437	15
2025	9447	10
2026	9568	121
2027	9718	150
2028	9745	27
2029	9690	-55
2030	9719	29
2031	9696	-23
2032	9721	25
2033	9756	35
<b>Difference</b>		<b>284</b>

# Enrollment - Tentative Projections 24-25



	Projected 24-25 Enrollment as of December 2023	Current Enrollment	Prior Year Enrollment	Difference
AHS (9-12)	1733	1727	1719	6
CHS (9-12)	1749	1718	1787	31
AC Stelle (6-8)	797	761	753	36
AE Wright (6-8)	609	636	621	-27
Lindero (6-8)	800	764	794	36
MARI (6-8)	97	78	73	19
LVIS (6-8)	20	20	24	0
<b>TOTAL</b>	<b>5805</b>	<b>5704</b>	<b>5771</b>	<b>101</b>
	Projected 24-25 Enrollment as of December 2023	Current Enrollment	Prior Year Enrollment	Difference
BL (TK-5)	510	484	466	26
CH (TK-5)	635	596	539	39
LH (TK-5)	458	447	463	11
RM (TK-5)	548	494	555	54
SU (TK-5)	348	336	315	12
WO (TK-5)	346	348	359	-2
WI (TK-5)	516	544	586	-28
YB(TK-5)	368	382	384	-14
MARI (TK-5)	289	299	277	-10
LVIS (K-5)	12	11	31	1
<b>TOTAL</b>	<b>4030</b>	<b>3941</b>	<b>3975</b>	<b>89</b>
<b>TOTAL K-12</b>	<b>9835</b>	<b>9645</b>	<b>9746</b>	<b>89</b>

# Enrollment Projections vs. MYP



Enrollment	Estimate	MYP	Difference
2023-24	9645	9557	88
2024-25	9835	9390	445
2025-26	9687	9226	461

Revenues	Estimate	MYP	Difference
2023-24	\$116,035,110.00	\$116,050,308.00	-\$15,198.00
2024-25	\$111,946,542.00	\$111,891,423.00	\$55,119.00
2025-26	\$114,796,756.00	\$110,482,229.00	\$4,314,527.00

Adopted  
Budget

Revenues`	Estimate
2023-24	\$115,247,376
2024-25	\$114,837,307
2025-26	\$115,390,873

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	115,192,388.00	115,192,388.00	18,316,388.30	116,050,308.00	857,920.00	0.7%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,881,659.00	2,881,659.00	547,703.74	2,785,920.00	(95,739.00)	-3.3%
4) Other Local Revenue		8600-8799	9,010,921.00	9,010,921.00	1,230,113.81	9,085,921.00	75,000.00	0.8%
5) TOTAL, REVENUES			127,084,968.00	127,084,968.00	20,094,205.85	127,922,149.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	46,586,871.00	46,573,690.00	12,917,982.92	49,711,485.00	(3,137,795.00)	-6.7%
2) Classified Salaries		2000-2999	14,759,968.00	14,794,968.00	3,601,959.88	15,021,718.00	(226,750.00)	-1.5%
3) Employee Benefits		3000-3999	24,588,093.00	24,605,248.00	5,901,157.91	25,005,471.00	(400,223.00)	-1.6%
4) Books and Supplies		4000-4999	2,621,222.00	2,703,801.00	367,466.57	2,191,267.00	512,534.00	19.0%
5) Services and Other Operating Expenditures		5000-5999	12,009,988.00	11,952,844.00	3,278,383.78	12,439,112.00	(486,268.00)	-4.1%
6) Capital Outlay		6000-6999	352,908.00	300,899.00	20,680.00	300,899.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	97,160.00	97,160.00	28,576.00	97,160.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,117,179.00)	(2,117,179.00)	(13,500.00)	(2,029,854.00)	(87,325.00)	4.1%
9) TOTAL, EXPENDITURES			98,899,031.00	98,911,431.00	26,102,707.06	102,737,258.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			28,185,937.00	28,173,537.00	(6,008,501.21)	25,184,891.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(32,804,400.00)	(32,804,400.00)	0.00	(35,400,612.00)	(2,596,212.00)	7.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			(32,804,400.00)	(32,804,400.00)	0.00	(35,400,612.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			(4,618,463.00)	(4,630,863.00)	(6,008,501.21)	(10,215,721.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,983,988.38	22,983,988.38		22,983,988.38	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,983,988.38	22,983,988.38		22,983,988.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,983,988.38	22,983,988.38		22,983,988.38		
2) Ending Balance, June 30 (E + F1e)			18,365,525.38	18,353,125.38		12,768,267.38		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	175,000.00	175,000.00		175,000.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	3,500,000.00	3,500,000.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,890,400.00	4,890,400.00		5,027,326.00		
Unassigned/Unappropriated Amount		9790	9,775,125.38	9,762,725.38		7,540,941.38		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	46,772,957.00	46,772,957.00	15,088,898.00	47,580,526.00	807,569.00	1.7%
Education Protection Account State Aid - Current Year		8012	4,775,720.00	4,775,720.00	508,079.00	2,899,383.00	(1,876,337.00)	-39.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	235,702.00	235,702.00	0.00	237,451.00	1,749.00	0.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	152.00	152.00	0.00	152.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	51,462,939.00	51,462,939.00	0.00	52,806,376.00	1,343,437.00	2.6%
Unsecured Roll Taxes		8042	1,610,155.00	1,610,155.00	1,333,753.06	1,610,155.00	0.00	0.0%
Prior Years' Taxes		8043	2,665,337.00	2,665,337.00	1,202,782.83	2,439,939.00	(225,398.00)	-8.5%
Supplemental Taxes		8044	926,700.00	926,700.00	139,461.45	824,254.00	(102,446.00)	-11.1%
Education Revenue Augmentation Fund (ERAF)		8045	6,742,726.00	6,742,726.00	45,608.27	7,652,072.00	909,346.00	13.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(2,194.31)	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			115,192,388.00	115,192,388.00	18,316,388.30	116,050,308.00	857,920.00	0.7%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			115,192,388.00	115,192,388.00	18,316,388.30	116,050,308.00	857,920.00	0.7%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	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)
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	445,125.00	445,125.00	0.00	445,125.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,614,536.00	1,614,536.00	378,981.74	1,667,160.00	52,624.00	3.3%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	821,998.00	821,998.00	168,722.00	673,635.00	(148,363.00)	-18.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,881,659.00</b>	<b>2,881,659.00</b>	<b>547,703.74</b>	<b>2,785,920.00</b>	<b>(95,739.00)</b>	<b>-3.3%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	2,292,000.00	2,292,000.00	60,013.29	2,292,000.00	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	4,320.00	4,320.00	0.00	4,320.00	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	2,060,000.00	2,060,000.00	573,518.92	2,060,000.00	0.00	0.0%
Interest		8660	296,280.00	296,280.00	11,043.98	296,280.00	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	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
Transportation Fees From Individuals		8675	325,000.00	325,000.00	219,857.54	400,000.00	75,000.00	23.1%
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	3,883,321.00	3,883,321.00	365,680.08	3,883,321.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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>Transfers Of Apportionments</b>								
<b>Special Education SELPA Transfers</b>								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
<b>ROC/P Transfers</b>								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
<b>Other Transfers of Apportionments</b>								
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>9,010,921.00</b>	<b>9,010,921.00</b>	<b>1,230,113.81</b>	<b>9,085,921.00</b>	<b>75,000.00</b>	<b>0.8%</b>
<b>TOTAL, REVENUES</b>			<b>127,084,968.00</b>	<b>127,084,968.00</b>	<b>20,094,205.85</b>	<b>127,922,149.00</b>	<b>837,181.00</b>	<b>0.7%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	39,185,266.00	39,172,085.00	10,584,109.80	41,722,961.00	(2,550,876.00)	-6.5%
Certificated Pupil Support Salaries		1200	2,348,176.00	2,348,176.00	638,053.65	2,933,802.00	(585,626.00)	-24.9%
Certificated Supervisors' and Administrators' Salaries		1300	4,915,983.00	4,915,983.00	1,685,461.21	4,906,850.00	9,133.00	0.2%
Other Certificated Salaries		1900	137,446.00	137,446.00	10,358.26	147,872.00	(10,426.00)	-7.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>46,586,871.00</b>	<b>46,573,690.00</b>	<b>12,917,982.92</b>	<b>49,711,485.00</b>	<b>(3,137,795.00)</b>	<b>-6.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,229,321.00	1,229,321.00	202,357.51	1,379,965.00	(150,644.00)	-12.3%
Classified Support Salaries		2200	4,110,120.00	4,110,120.00	1,135,403.82	4,267,609.00	(157,489.00)	-3.8%
Classified Supervisors' and Administrators' Salaries		2300	1,303,338.00	1,303,338.00	416,401.77	1,350,481.00	(47,143.00)	-3.6%
Clerical, Technical and Office Salaries		2400	4,722,587.00	4,757,587.00	1,242,225.07	4,611,491.00	146,096.00	3.1%
Other Classified Salaries		2900	3,394,602.00	3,394,602.00	605,571.71	3,412,172.00	(17,570.00)	-0.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>14,759,968.00</b>	<b>14,794,968.00</b>	<b>3,601,959.88</b>	<b>15,021,718.00</b>	<b>(226,750.00)</b>	<b>-1.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	8,751,615.00	8,750,255.00	2,452,884.45	9,278,607.00	(528,352.00)	-6.0%
PERS		3201-3202	3,541,867.00	3,554,314.00	852,063.81	3,692,654.00	(138,340.00)	-3.9%
OASDI/Medicare/Alternative		3301-3302	1,805,285.00	1,808,970.00	453,920.00	1,874,011.00	(65,041.00)	-3.6%
Health and Welfare Benefits		3401-3402	6,396,930.00	6,398,036.00	1,229,677.60	6,325,653.00	72,383.00	1.1%
Unemployment Insurance		3501-3502	304,919.00	304,924.00	8,041.09	32,182.00	272,742.00	89.4%
Workers' Compensation		3601-3602	2,729,300.00	2,730,671.00	708,509.43	2,747,856.00	(17,185.00)	-0.6%
OPEB, Allocated		3701-3702	691,406.00	691,406.00	170,562.90	691,406.00	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	366,771.00	366,672.00	25,498.63	363,102.00	3,570.00	1.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>24,588,093.00</b>	<b>24,605,248.00</b>	<b>5,901,157.91</b>	<b>25,005,471.00</b>	<b>(400,223.00)</b>	<b>-1.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	475,000.00	475,000.00	0.00	25,000.00	450,000.00	94.7%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,820,359.00	1,925,074.00	220,906.53	1,826,815.00	98,259.00	5.1%
Noncapitalized Equipment		4400	325,863.00	303,727.00	146,560.04	339,452.00	(35,725.00)	-11.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,621,222.00	2,703,801.00	367,466.57	2,191,267.00	512,534.00	19.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,388,800.00	1,388,800.00	50,918.43	1,422,251.00	(33,451.00)	-2.4%
Travel and Conferences		5200	236,893.00	228,486.00	47,985.64	228,492.00	(6.00)	0.0%
Dues and Memberships		5300	118,364.00	105,584.00	25,128.83	105,584.00	0.00	0.0%
Insurance		5400-5450	1,333,934.00	1,333,934.00	1,249,808.00	1,333,934.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,327,919.00	3,327,919.00	695,523.25	3,327,919.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	229,496.00	218,383.00	30,849.86	218,383.00	0.00	0.0%
Transfers of Direct Costs		5710	226,061.00	226,061.00	0.00	196,651.00	29,410.00	13.0%
Transfers of Direct Costs - Interfund		5750	(20,700.00)	(20,700.00)	0.00	(20,700.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,023,693.00	4,999,249.00	1,116,018.39	5,480,970.00	(481,721.00)	-9.6%
Communications		5900	145,528.00	145,128.00	62,151.38	145,628.00	(500.00)	-0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,009,988.00	11,952,844.00	3,278,383.78	12,439,112.00	(486,268.00)	-4.1%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	23,368.00	23,368.00	20,680.00	23,368.00	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	329,540.00	277,531.00	0.00	277,531.00	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			352,908.00	300,899.00	20,680.00	300,899.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	97,160.00	97,160.00	28,576.00	97,160.00	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								



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To 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)			97,160.00	97,160.00	28,576.00	97,160.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(2,045,660.00)	(2,045,660.00)	0.00	(1,958,335.00)	(87,325.00)	4.3%
Transfers of Indirect Costs - Interfund		7350	(71,519.00)	(71,519.00)	(13,500.00)	(71,519.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,117,179.00)	(2,117,179.00)	(13,500.00)	(2,029,854.00)	(87,325.00)	4.1%
TOTAL, EXPENDITURES			98,899,031.00	98,911,431.00	26,102,707.06	102,737,258.00	(3,825,827.00)	-3.9%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	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%

Description	Resource Codes	Object Codes	Original Budget (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) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(32,804,400.00)	(32,804,400.00)	0.00	(35,400,612.00)	(2,596,212.00)	7.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(32,804,400.00)	(32,804,400.00)	0.00	(35,400,612.00)	(2,596,212.00)	7.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(32,804,400.00)	(32,804,400.00)	0.00	(35,400,612.00)	(2,596,212.00)	7.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,645,715.00	4,645,715.00	3,009,212.92	4,478,351.00	(167,364.00)	-3.6%
3) Other State Revenue		8300-8599	19,732,586.00	19,732,586.00	6,125,168.76	19,891,515.00	158,929.00	0.8%
4) Other Local Revenue		8600-8799	1,155,504.00	1,155,504.00	236,760.52	1,155,504.00	0.00	0.0%
5) TOTAL, REVENUES			25,533,805.00	25,533,805.00	9,371,142.20	25,525,370.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	16,283,082.00	16,159,677.00	4,377,458.18	15,620,472.00	539,205.00	3.3%
2) Classified Salaries		2000-2999	9,742,210.00	9,742,210.00	2,123,290.58	9,968,057.00	(225,847.00)	-2.3%
3) Employee Benefits		3000-3999	16,660,871.00	16,604,727.00	2,405,261.66	16,534,491.00	70,236.00	0.4%
4) Books and Supplies		4000-4999	3,776,737.00	3,953,561.00	742,165.68	3,939,469.00	14,092.00	0.4%
5) Services and Other Operating Expenditures		5000-5999	12,989,618.00	12,979,943.00	2,014,927.88	13,951,407.00	(971,464.00)	-7.5%
6) Capital Outlay		6000-6999	466,118.00	466,118.00	272,894.58	718,039.00	(251,921.00)	-54.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	900,000.00	900,000.00	(119,310.80)	900,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,045,660.00	2,045,660.00	0.00	1,958,335.00	87,325.00	4.3%
9) TOTAL, EXPENDITURES			62,864,296.00	62,851,896.00	11,816,687.76	63,590,270.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(37,330,491.00)	(37,318,091.00)	(2,445,545.56)	(38,064,900.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,250,000.00	1,250,000.00	0.00	1,250,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	32,804,400.00	32,804,400.00	0.00	35,400,612.00	2,596,212.00	7.9%
4) TOTAL, OTHER FINANCING SOURCES/USES			31,554,400.00	31,554,400.00	0.00	34,150,612.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,776,091.00)	(5,763,691.00)	(2,445,545.56)	(3,914,288.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,240,099.44	20,240,099.44		20,240,099.44	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		226,920.59	226,920.59	New
c) As of July 1 - Audited (F1a + F1b)			20,240,099.44	20,240,099.44		20,467,020.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,240,099.44	20,240,099.44		20,467,020.03		
2) Ending Balance, June 30 (E + F1e)			14,464,008.44	14,476,408.44		16,552,732.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (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	14,578,811.64	14,591,211.64		16,552,732.03		
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	(114,803.20)	(114,803.20)		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,126,277.00	2,126,277.00	207,744.00	2,126,277.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Discretionary Grants		8182	161,574.00	161,574.00	0.00	161,574.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	788,951.00	788,951.00	563,726.00	766,638.00	(22,313.00)	-2.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	296,854.00	296,854.00	99,466.00	182,922.00	(113,932.00)	-38.4%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	55,419.00	55,419.00	253.00	53,503.00	(1,916.00)	-3.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	87,619.00	87,619.00	1.00	97,967.00	10,348.00	11.8%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,129,021.00	1,129,021.00	2,138,022.92	1,089,470.00	(39,551.00)	-3.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>4,645,715.00</b>	<b>4,645,715.00</b>	<b>3,009,212.92</b>	<b>4,478,351.00</b>	<b>(167,364.00)</b>	<b>-3.6%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	7,780,004.00	7,780,004.00	2,382,432.00	7,780,004.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	638,140.00	638,140.00	407,621.46	678,167.00	40,027.00	6.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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	619,660.00	619,660.00	0.00	622,638.00	2,978.00	0.5%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	92,716.00	92,716.00	46,357.89	92,716.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,602,066.00	10,602,066.00	3,288,757.41	10,717,990.00	115,924.00	1.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>19,732,586.00</b>	<b>19,732,586.00</b>	<b>6,125,168.76</b>	<b>19,891,515.00</b>	<b>158,929.00</b>	<b>0.8%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	500,000.00	500,000.00	0.00	500,000.00	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	78,861.00	78,861.00	0.00	78,861.00	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	576,643.00	576,643.00	236,760.52	576,643.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (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 SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,155,504.00	1,155,504.00	236,760.52	1,155,504.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			25,533,805.00	25,533,805.00	9,371,142.20	25,525,370.00	(8,435.00)	0.0%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	11,718,272.00	11,700,949.00	3,178,145.10	11,628,914.00	72,035.00	0.6%
Certificated Pupil Support Salaries		1200	3,278,547.00	3,172,465.00	808,911.74	2,647,969.00	524,496.00	16.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,242,674.00	1,242,674.00	385,546.20	1,333,688.00	(91,014.00)	-7.3%
Other Certificated Salaries		1900	43,589.00	43,589.00	4,855.14	9,901.00	33,688.00	77.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			16,283,082.00	16,159,677.00	4,377,458.18	15,620,472.00	539,205.00	3.3%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	5,164,623.00	5,164,623.00	803,234.87	5,698,605.00	(533,982.00)	-10.3%
Classified Support Salaries		2200	2,887,112.00	2,887,112.00	772,236.85	2,599,048.00	288,064.00	10.0%
Classified Supervisors' and Administrators' Salaries		2300	268,374.00	268,374.00	114,336.50	191,147.00	77,227.00	28.8%
Clerical, Technical and Office Salaries		2400	295,399.00	295,399.00	102,164.88	399,936.00	(104,537.00)	-35.4%
Other Classified Salaries		2900	1,126,702.00	1,126,702.00	331,317.48	1,079,321.00	47,381.00	4.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			9,742,210.00	9,742,210.00	2,123,290.58	9,968,057.00	(225,847.00)	-2.3%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	8,608,261.00	8,574,468.00	808,327.72	8,482,947.00	91,521.00	1.1%
PERS		3201-3202	2,644,788.00	2,653,044.00	571,404.25	2,786,073.00	(133,029.00)	-5.0%
OASDI/Medicare/Alternative		3301-3302	1,002,303.00	999,309.00	231,225.57	1,034,647.00	(35,338.00)	-3.5%
Health and Welfare Benefits		3401-3402	3,069,112.00	3,051,680.00	503,394.55	3,069,000.00	(17,320.00)	-0.6%
Unemployment Insurance		3501-3502	127,509.00	126,484.00	3,199.40	12,912.00	113,572.00	89.8%
Workers' Compensation		3601-3602	1,153,638.00	1,144,482.00	281,022.68	1,101,231.00	43,251.00	3.8%
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	55,260.00	55,260.00	6,687.49	47,681.00	7,579.00	13.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			16,660,871.00	16,604,727.00	2,405,261.66	16,534,491.00	70,236.00	0.4%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,209,499.00	1,209,499.00	66,034.48	1,194,499.00	15,000.00	1.2%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,351,464.00	2,528,288.00	606,437.44	2,457,946.00	70,342.00	2.8%
Noncapitalized Equipment		4400	215,774.00	215,774.00	69,693.76	287,024.00	(71,250.00)	-33.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			3,776,737.00	3,953,561.00	742,165.68	3,939,469.00	14,092.00	0.4%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,370,824.00	1,370,824.00	146,209.98	1,290,824.00	80,000.00	5.8%
Travel and Conferences		5200	150,152.00	150,152.00	24,934.38	161,645.00	(11,493.00)	-7.7%
Dues and Memberships		5300	4,370.00	4,370.00	65.00	4,370.00	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	672,284.00	672,284.00	80,273.58	630,999.00	41,285.00	6.1%
Transfers of Direct Costs		5710	(226,061.00)	(226,061.00)	0.00	(196,651.00)	(29,410.00)	13.0%
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	10,989,129.00	10,979,454.00	1,753,772.94	12,031,300.00	(1,051,846.00)	-9.6%
Communications		5900	28,920.00	28,920.00	9,672.00	28,920.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,989,618.00	12,979,943.00	2,014,927.88	13,951,407.00	(971,464.00)	-7.5%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	92,976.00	92,976.00	39,649.53	92,976.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	120,230.00	120,230.00	214,013.89	120,230.00	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	252,912.00	252,912.00	19,231.16	504,833.00	(251,921.00)	-99.6%
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			466,118.00	466,118.00	272,894.58	718,039.00	(251,921.00)	-54.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	900,000.00	900,000.00	(119,310.80)	900,000.00	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	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%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To 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)			900,000.00	900,000.00	(119,310.80)	900,000.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	2,045,660.00	2,045,660.00	0.00	1,958,335.00	87,325.00	4.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,045,660.00	2,045,660.00	0.00	1,958,335.00	87,325.00	4.3%
TOTAL, EXPENDITURES			62,864,296.00	62,851,896.00	11,816,687.76	63,590,270.00	(738,374.00)	-1.2%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,250,000.00	1,250,000.00	0.00	1,250,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,250,000.00	1,250,000.00	0.00	1,250,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	32,804,400.00	32,804,400.00	0.00	35,400,612.00	2,596,212.00	7.9%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			32,804,400.00	32,804,400.00	0.00	35,400,612.00	2,596,212.00	7.9%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			31,554,400.00	31,554,400.00	0.00	34,150,612.00	(2,596,212.00)	-8.2%

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>A. REVENUES</b>								
1) LCFF Sources		8010-8099	115,192,388.00	115,192,388.00	18,316,388.30	116,050,308.00	857,920.00	0.7%
2) Federal Revenue		8100-8299	4,645,715.00	4,645,715.00	3,009,212.92	4,478,351.00	(167,364.00)	-3.6%
3) Other State Revenue		8300-8599	22,614,245.00	22,614,245.00	6,672,872.50	22,677,435.00	63,190.00	0.3%
4) Other Local Revenue		8600-8799	10,166,425.00	10,166,425.00	1,466,874.33	10,241,425.00	75,000.00	0.7%
5) TOTAL, REVENUES			152,618,773.00	152,618,773.00	29,465,348.05	153,447,519.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	62,869,953.00	62,733,367.00	17,295,441.10	65,331,957.00	(2,598,590.00)	-4.1%
2) Classified Salaries		2000-2999	24,502,178.00	24,537,178.00	5,725,250.46	24,989,775.00	(452,597.00)	-1.8%
3) Employee Benefits		3000-3999	41,248,964.00	41,209,975.00	8,306,419.57	41,539,962.00	(329,987.00)	-0.8%
4) Books and Supplies		4000-4999	6,397,959.00	6,657,362.00	1,109,632.25	6,130,736.00	526,626.00	7.9%
5) Services and Other Operating Expenditures		5000-5999	24,999,606.00	24,932,787.00	5,293,311.66	26,390,519.00	(1,457,732.00)	-5.8%
6) Capital Outlay		6000-6999	819,026.00	767,017.00	293,574.58	1,018,938.00	(251,921.00)	-32.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	997,160.00	997,160.00	(90,734.80)	997,160.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(71,519.00)	(71,519.00)	(13,500.00)	(71,519.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			161,763,327.00	161,763,327.00	37,919,394.82	166,327,528.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,144,554.00)	(9,144,554.00)	(8,454,046.77)	(12,880,009.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,250,000.00	1,250,000.00	0.00	1,250,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,250,000.00)	(1,250,000.00)	0.00	(1,250,000.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(10,394,554.00)	(10,394,554.00)	(8,454,046.77)	(14,130,009.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	43,224,087.82	43,224,087.82		43,224,087.82	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		226,920.59	226,920.59	New
c) As of July 1 - Audited (F1a + F1b)			43,224,087.82	43,224,087.82		43,451,008.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,224,087.82	43,224,087.82		43,451,008.41		
2) Ending Balance, June 30 (E + F1e)			32,829,533.82	32,829,533.82		29,320,999.41		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	175,000.00	175,000.00		175,000.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

2023-24 First Interim  
General Fund  
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) Restricted		9740	14,578,811.64	14,591,211.64		16,552,732.03		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	3,500,000.00	3,500,000.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,890,400.00	4,890,400.00		5,027,326.00		
Unassigned/Unappropriated Amount		9790	9,660,322.18	9,647,922.18		7,540,941.38		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	46,772,957.00	46,772,957.00	15,088,898.00	47,580,526.00	807,569.00	1.7%
Education Protection Account State Aid - Current Year		8012	4,775,720.00	4,775,720.00	508,079.00	2,899,383.00	(1,876,337.00)	-39.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	235,702.00	235,702.00	0.00	237,451.00	1,749.00	0.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	152.00	152.00	0.00	152.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	51,462,939.00	51,462,939.00	0.00	52,806,376.00	1,343,437.00	2.6%
Unsecured Roll Taxes		8042	1,610,155.00	1,610,155.00	1,333,753.06	1,610,155.00	0.00	0.0%
Prior Years' Taxes		8043	2,665,337.00	2,665,337.00	1,202,782.83	2,439,939.00	(225,398.00)	-8.5%
Supplemental Taxes		8044	926,700.00	926,700.00	139,461.45	824,254.00	(102,446.00)	-11.1%
Education Revenue Augmentation Fund (ERAF)		8045	6,742,726.00	6,742,726.00	45,608.27	7,652,072.00	909,346.00	13.5%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(2,194.31)	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			115,192,388.00	115,192,388.00	18,316,388.30	116,050,308.00	857,920.00	0.7%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			115,192,388.00	115,192,388.00	18,316,388.30	116,050,308.00	857,920.00	0.7%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,126,277.00	2,126,277.00	207,744.00	2,126,277.00	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)
Special Education Discretionary Grants		8182	161,574.00	161,574.00	0.00	161,574.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	788,951.00	788,951.00	563,726.00	766,638.00	(22,313.00)	-2.8%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	296,854.00	296,854.00	99,466.00	182,922.00	(113,932.00)	-38.4%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	55,419.00	55,419.00	253.00	53,503.00	(1,916.00)	-3.5%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290	87,619.00	87,619.00	1.00	97,967.00	10,348.00	11.8%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,129,021.00	1,129,021.00	2,138,022.92	1,089,470.00	(39,551.00)	-3.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>4,645,715.00</b>	<b>4,645,715.00</b>	<b>3,009,212.92</b>	<b>4,478,351.00</b>	<b>(167,364.00)</b>	<b>-3.6%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	7,780,004.00	7,780,004.00	2,382,432.00	7,780,004.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	445,125.00	445,125.00	0.00	445,125.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,252,676.00	2,252,676.00	786,603.20	2,345,327.00	92,651.00	4.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (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	619,660.00	619,660.00	0.00	622,638.00	2,978.00	0.5%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590	92,716.00	92,716.00	46,357.89	92,716.00	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	11,424,064.00	11,424,064.00	3,457,479.41	11,391,625.00	(32,439.00)	-0.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>22,614,245.00</b>	<b>22,614,245.00</b>	<b>6,672,872.50</b>	<b>22,677,435.00</b>	<b>63,190.00</b>	<b>0.3%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	2,292,000.00	2,292,000.00	60,013.29	2,292,000.00	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	500,000.00	500,000.00	0.00	500,000.00	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	4,320.00	4,320.00	0.00	4,320.00	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	2,060,000.00	2,060,000.00	573,518.92	2,060,000.00	0.00	0.0%
Interest		8660	296,280.00	296,280.00	11,043.98	296,280.00	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	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
Transportation Fees From Individuals		8675	325,000.00	325,000.00	219,857.54	400,000.00	75,000.00	23.1%
Interagency Services		8677	78,861.00	78,861.00	0.00	78,861.00	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	4,459,964.00	4,459,964.00	602,440.60	4,459,964.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								

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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)
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			10,166,425.00	10,166,425.00	1,466,874.33	10,241,425.00	75,000.00	0.7%
<b>TOTAL, REVENUES</b>			152,618,773.00	152,618,773.00	29,465,348.05	153,447,519.00	828,746.00	0.5%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	50,903,538.00	50,873,034.00	13,762,254.90	53,351,875.00	(2,478,841.00)	-4.9%
Certificated Pupil Support Salaries		1200	5,626,723.00	5,520,641.00	1,446,965.39	5,581,771.00	(61,130.00)	-1.1%
Certificated Supervisors' and Administrators' Salaries		1300	6,158,657.00	6,158,657.00	2,071,007.41	6,240,538.00	(81,881.00)	-1.3%
Other Certificated Salaries		1900	181,035.00	181,035.00	15,213.40	157,773.00	23,262.00	12.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			62,869,953.00	62,733,367.00	17,295,441.10	65,331,957.00	(2,598,590.00)	-4.1%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	6,393,944.00	6,393,944.00	1,005,592.38	7,078,570.00	(684,626.00)	-10.7%
Classified Support Salaries		2200	6,997,232.00	6,997,232.00	1,907,640.67	6,866,657.00	130,575.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	1,571,712.00	1,571,712.00	530,738.27	1,541,628.00	30,084.00	1.9%
Clerical, Technical and Office Salaries		2400	5,017,986.00	5,052,986.00	1,344,389.95	5,011,427.00	41,559.00	0.8%
Other Classified Salaries		2900	4,521,304.00	4,521,304.00	936,889.19	4,491,493.00	29,811.00	0.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			24,502,178.00	24,537,178.00	5,725,250.46	24,989,775.00	(452,597.00)	-1.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	17,359,876.00	17,324,723.00	3,261,212.17	17,761,554.00	(436,831.00)	-2.5%
PERS		3201-3202	6,186,655.00	6,207,358.00	1,423,468.06	6,478,727.00	(271,369.00)	-4.4%
OASDI/Medicare/Alternative		3301-3302	2,807,588.00	2,808,279.00	685,145.57	2,908,658.00	(100,379.00)	-3.6%
Health and Welfare Benefits		3401-3402	9,466,042.00	9,449,716.00	1,733,072.15	9,394,653.00	55,063.00	0.6%
Unemployment Insurance		3501-3502	432,428.00	431,408.00	11,240.49	45,094.00	386,314.00	89.5%
Workers' Compensation		3601-3602	3,882,938.00	3,875,153.00	989,532.11	3,849,087.00	26,066.00	0.7%
OPEB, Allocated		3701-3702	691,406.00	691,406.00	170,562.90	691,406.00	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	422,031.00	421,932.00	32,186.12	410,783.00	11,149.00	2.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			41,248,964.00	41,209,975.00	8,306,419.57	41,539,962.00	(329,987.00)	-0.8%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,684,499.00	1,684,499.00	66,034.48	1,219,499.00	465,000.00	27.6%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	4,171,823.00	4,453,362.00	827,343.97	4,284,761.00	168,601.00	3.8%
Noncapitalized Equipment		4400	541,637.00	519,501.00	216,253.80	626,476.00	(106,975.00)	-20.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			6,397,959.00	6,657,362.00	1,109,632.25	6,130,736.00	526,626.00	7.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	2,759,624.00	2,759,624.00	197,128.41	2,713,075.00	46,549.00	1.7%
Travel and Conferences		5200	387,045.00	378,638.00	72,920.02	390,137.00	(11,499.00)	-3.0%
Dues and Memberships		5300	122,734.00	109,954.00	25,193.83	109,954.00	0.00	0.0%
Insurance		5400-5450	1,333,934.00	1,333,934.00	1,249,808.00	1,333,934.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,327,919.00	3,327,919.00	695,523.25	3,327,919.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	901,780.00	890,667.00	111,123.44	849,382.00	41,285.00	4.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(20,700.00)	(20,700.00)	0.00	(20,700.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,012,822.00	15,978,703.00	2,869,791.33	17,512,270.00	(1,533,567.00)	-9.6%
Communications		5900	174,448.00	174,048.00	71,823.38	174,548.00	(500.00)	-0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			24,999,606.00	24,932,787.00	5,293,311.66	26,390,519.00	(1,457,732.00)	-5.8%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	116,344.00	116,344.00	60,329.53	116,344.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	120,230.00	120,230.00	214,013.89	120,230.00	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	582,452.00	530,443.00	19,231.16	782,364.00	(251,921.00)	-47.5%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			819,026.00	767,017.00	293,574.58	1,018,938.00	(251,921.00)	-32.8%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	997,160.00	997,160.00	(90,734.80)	997,160.00	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%



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To 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)			997,160.00	997,160.00	(90,734.80)	997,160.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(71,519.00)	(71,519.00)	(13,500.00)	(71,519.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(71,519.00)	(71,519.00)	(13,500.00)	(71,519.00)	0.00	0.0%
TOTAL, EXPENDITURES			161,763,327.00	161,763,327.00	37,919,394.82	166,327,528.00	(4,564,201.00)	-2.8%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,250,000.00	1,250,000.00	0.00	1,250,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,250,000.00	1,250,000.00	0.00	1,250,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	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%

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>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,250,000.00)	(1,250,000.00)	0.00	(1,250,000.00)	0.00	0.0%

Resource	Description	2023-24 Projected Totals
2600	Expanded Learning Opportunities Program	1,787,915.30
3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	84,347.59
5810	Other Restricted Federal	37,169.30
6266	Educator Effectiveness, FY 2021-22	1,261,536.28
6300	Lottery: Instructional Materials	2,338,272.83
6500	Special Education	.20
6547	Special Education Early Intervention Preschool Grant	909,087.02
6695	Tobacco Use Prevention Education (Prop.56): Local Assistance	151,598.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	4,682,186.90
7029	Child Nutrition: Food Service Staff Training Funds	.31
7032	Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds	359,779.82
7412	A-G Access/Success Grant	322,780.00
7413	A-G Learning Loss Mitigation Grant	47,965.00
7422	In-Person Instruction (IPI) Grant	70,744.00
7435	Learning Recovery Emergency Block Grant	2,507,836.49
7810	Other Restricted State	143,165.31
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	917,778.95
9010	Other Restricted Local	930,568.73
Total, Restricted Balance		16,552,732.03

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,013,081.00	2,013,081.00	460,699.05	2,013,081.00	0.00	0.0%
5) TOTAL, REVENUES			2,013,081.00	2,013,081.00	460,699.05	2,013,081.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	72,337.00	146,938.00	288.38	146,938.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,447.00	2,501.00	0.00	2,501.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,114.00	16,148.00	71.75	16,148.00	0.00	0.0%
4) Books and Supplies		4000-4999	319,889.00	257,591.00	48,103.04	263,591.00	(6,000.00)	-2.3%
5) Services and Other Operating Expenditures		5000-5999	1,664,798.00	1,626,907.00	266,188.49	1,641,207.00	(14,300.00)	-.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	13,500.00	13,500.00	0.00	13,500.00	100.0%
9) TOTAL, EXPENDITURES			2,063,585.00	2,063,585.00	328,151.66	2,070,385.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(50,504.00)	(50,504.00)	132,547.39	(57,304.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(50,504.00)	(50,504.00)	132,547.39	(57,304.00)		

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>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,664,381.41	1,664,381.41		1,664,381.41	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,664,381.41	1,664,381.41		1,664,381.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,664,381.41	1,664,381.41		1,664,381.41		
2) Ending Balance, June 30 (E + F1e)			1,613,877.41	1,613,877.41		1,607,077.41		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,613,877.41	1,613,877.41		1,607,077.41		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>REVENUES</b>								
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	3,008.00	3,008.00	(.40)	3,008.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,010,073.00	2,010,073.00	460,699.45	2,010,073.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			<b>2,013,081.00</b>	<b>2,013,081.00</b>	<b>460,699.05</b>	<b>2,013,081.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	72,337.00	146,938.00	288.38	146,938.00	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			72,337.00	146,938.00	288.38	146,938.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
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	1,447.00	2,501.00	0.00	2,501.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,447.00	2,501.00	0.00	2,501.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,998.00	11,319.00	55.08	11,319.00	0.00	0.0%
PERS		3201-3202	237.00	237.00	0.00	237.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	752.00	1,075.00	4.18	1,075.00	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	118.00	52.00	.15	52.00	0.00	0.0%
Workers' Compensation		3601-3602	1,009.00	3,465.00	12.34	3,465.00	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			5,114.00	16,148.00	71.75	16,148.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Materials and Supplies		4300	316,978.00	257,591.00	48,103.04	263,591.00	(6,000.00)	-2.3%
Noncapitalized Equipment		4400	2,911.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			319,889.00	257,591.00	48,103.04	263,591.00	(6,000.00)	-2.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	1,664,798.00	1,626,907.00	266,188.49	1,641,207.00	(14,300.00)	-.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,664,798.00	1,626,907.00	266,188.49	1,641,207.00	(14,300.00)	-.9%
<b>CAPITAL OUTLAY</b>								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	13,500.00	13,500.00	0.00	13,500.00	100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	13,500.00	13,500.00	0.00	13,500.00	100.0%
TOTAL, EXPENDITURES			2,063,585.00	2,063,585.00	328,151.66	2,070,385.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Project Year Totals
8210	Student Activity Funds	1,607,077.41
Total, Restricted Balance		1,607,077.41



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	747,048.00	747,048.00	450,572.31	836,207.00	89,159.00	11.9%
3) Other State Revenue		8300-8599	2,075,410.00	2,075,410.00	468,591.98	2,075,410.00	0.00	0.0%
4) Other Local Revenue		8600-8799	153,208.00	153,208.00	19,394.37	153,208.00	0.00	0.0%
5) TOTAL, REVENUES			2,975,666.00	2,975,666.00	938,558.66	3,064,825.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	969,936.00	969,936.00	208,437.50	1,000,126.00	(30,190.00)	-3.1%
3) Employee Benefits		3000-3999	489,729.00	489,729.00	95,939.14	476,414.00	13,315.00	2.7%
4) Books and Supplies		4000-4999	755,729.00	755,729.00	208,412.18	1,529,253.00	(773,524.00)	-102.4%
5) Services and Other Operating Expenditures		5000-5999	94,547.00	94,547.00	38,306.31	121,606.00	(27,059.00)	-28.6%
6) Capital Outlay		6000-6999	500,000.00	500,000.00	3,245.10	503,245.00	(3,245.00)	-0.6%
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	71,519.00	71,519.00	0.00	71,519.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,881,460.00	2,881,460.00	554,340.23	3,702,163.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			94,206.00	94,206.00	384,218.43	(637,338.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			94,206.00	94,206.00	384,218.43	(637,338.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,520,742.81	2,520,742.81		2,520,742.81	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,520,742.81	2,520,742.81		2,520,742.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,520,742.81	2,520,742.81		2,520,742.81		
2) Ending Balance, June 30 (E + F1e)			2,614,948.81	2,614,948.81		1,883,404.81		
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	2,614,948.81	2,614,948.81		1,883,404.81		
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		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	747,048.00	747,048.00	450,572.31	747,048.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	89,159.00	89,159.00	New
TOTAL, FEDERAL REVENUE			747,048.00	747,048.00	450,572.31	836,207.00	89,159.00	11.9%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	2,075,410.00	2,075,410.00	468,591.98	2,075,410.00	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			2,075,410.00	2,075,410.00	468,591.98	2,075,410.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	140,000.00	140,000.00	19,405.18	140,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	13,208.00	13,208.00	(10.81)	13,208.00	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			153,208.00	153,208.00	19,394.37	153,208.00	0.00	0.0%
TOTAL, REVENUES			2,975,666.00	2,975,666.00	938,558.66	3,064,825.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	471,123.00	471,123.00	76,766.56	472,081.00	(958.00)	-0.2%
Classified Supervisors' and Administrators' Salaries		2300	418,839.00	418,839.00	109,991.81	434,643.00	(15,804.00)	-3.8%
Clerical, Technical and Office Salaries		2400	79,974.00	79,974.00	21,679.13	93,402.00	(13,428.00)	-16.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			969,936.00	969,936.00	208,437.50	1,000,126.00	(30,190.00)	-3.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	224,610.00	224,610.00	51,755.90	245,079.00	(20,469.00)	-9.1%
OASDI/Medicare/Alternative		3301-3302	72,405.00	72,405.00	15,844.95	76,206.00	(3,801.00)	-5.2%
Health and Welfare Benefits		3401-3402	143,112.00	143,112.00	18,548.95	106,972.00	36,140.00	25.3%
Unemployment Insurance		3501-3502	4,748.00	4,748.00	103.16	498.00	4,250.00	89.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	42,394.00	42,394.00	8,988.31	42,659.00	(265.00)	-0.6%
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	2,460.00	2,460.00	697.87	5,000.00	(2,540.00)	-103.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>489,729.00</b>	<b>489,729.00</b>	<b>95,939.14</b>	<b>476,414.00</b>	<b>13,315.00</b>	<b>2.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	119,366.00	119,366.00	26,861.48	154,323.00	(34,957.00)	-29.3%
Noncapitalized Equipment		4400	3,779.00	3,779.00	4,995.23	56,330.00	(52,551.00)	-1,390.6%
Food		4700	632,584.00	632,584.00	176,555.47	1,318,600.00	(686,016.00)	-108.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>755,729.00</b>	<b>755,729.00</b>	<b>208,412.18</b>	<b>1,529,253.00</b>	<b>(773,524.00)</b>	<b>-102.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	9,692.00	9,692.00	2,162.69	9,774.00	(82.00)	-0.8%
Dues and Memberships		5300	498.00	498.00	631.43	1,115.00	(617.00)	-123.9%
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	49,100.00	49,100.00	4,679.44	49,100.00	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	33,748.00	33,748.00	30,484.00	60,108.00	(26,360.00)	-78.1%
Communications		5900	1,509.00	1,509.00	348.75	1,509.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>94,547.00</b>	<b>94,547.00</b>	<b>38,306.31</b>	<b>121,606.00</b>	<b>(27,059.00)</b>	<b>-28.6%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	500,000.00	500,000.00	3,245.10	503,245.00	(3,245.00)	-0.6%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>500,000.00</b>	<b>500,000.00</b>	<b>3,245.10</b>	<b>503,245.00</b>	<b>(3,245.00)</b>	<b>-0.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	71,519.00	71,519.00	0.00	71,519.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>71,519.00</b>	<b>71,519.00</b>	<b>0.00</b>	<b>71,519.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>2,881,460.00</b>	<b>2,881,460.00</b>	<b>554,340.23</b>	<b>3,702,163.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								

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

Resource	Description	2023-24 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	1,467,208.93
5314	Child Nutrition: NSLP Equipment Assistance Grants	85,914.00
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	327,035.88
7027	Child Nutrition: COVID State Supplemental Meal Reimbursement	3,246.00
Total, Restricted Balance		1,883,404.81

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,815.00	14,815.00	129.39	14,815.00	0.00	0.0%
5) TOTAL, REVENUES			14,815.00	14,815.00	129.39	14,815.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	16,562.37	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	13,841.00	13,841.00	7,558.16	0.00	13,841.00	100.0%
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	409,513.00	409,513.00	0.00	132,592.00	276,921.00	67.6%
6) Capital Outlay		6000-6999	620,428.00	620,428.00	552,829.64	978,659.00	(358,231.00)	-57.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,043,782.00	1,043,782.00	576,950.17	1,111,251.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,028,967.00)	(1,028,967.00)	(576,820.78)	(1,096,436.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,250,000.00	1,250,000.00	0.00	1,250,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,250,000.00	1,250,000.00	0.00	1,250,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			221,033.00	221,033.00	(576,820.78)	153,564.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,882,785.06	1,882,785.06		1,882,785.06	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,882,785.06	1,882,785.06		1,882,785.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,882,785.06	1,882,785.06		1,882,785.06		
2) Ending Balance, June 30 (E + F1e)			2,103,818.06	2,103,818.06		2,036,349.06		
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	817,534.63	817,534.63		817,534.63		

Description	Resource Codes	Object Codes	Original Budget (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	1,286,283.43	0.00		1,218,814.43		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	1,286,283.43		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	14,815.00	14,815.00	129.39	14,815.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,815.00	14,815.00	129.39	14,815.00	0.00	0.0%
TOTAL, REVENUES			14,815.00	14,815.00	129.39	14,815.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	16,562.37	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	16,562.37	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	4,418.85	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	1,210.03	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	13,841.00	13,841.00	1,212.50	0.00	13,841.00	100.0%
Unemployment Insurance		3501-3502	0.00	0.00	7.91	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	708.87	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			13,841.00	13,841.00	7,558.16	0.00	13,841.00	100.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	66,762.00	66,762.00	0.00	132,592.00	(65,830.00)	-98.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	342,751.00	342,751.00	0.00	0.00	342,751.00	100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			409,513.00	409,513.00	0.00	132,592.00	276,921.00	67.6%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	235,967.00	235,967.00	324,969.50	217,625.00	18,342.00	7.8%
Buildings and Improvements of Buildings		6200	355,896.00	355,896.00	124,280.00	242,519.00	113,377.00	31.9%
Equipment		6400	28,565.00	28,565.00	103,580.14	518,515.00	(489,950.00)	-1,715.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			620,428.00	620,428.00	552,829.64	978,659.00	(358,231.00)	-57.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,043,782.00	1,043,782.00	576,950.17	1,111,251.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	1,250,000.00	1,250,000.00	0.00	1,250,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,250,000.00	1,250,000.00	0.00	1,250,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,250,000.00	1,250,000.00	0.00	1,250,000.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	817,534.63
Total, Restricted Balance		817,534.63

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(6.73)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(6.73)	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(6.73)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(6.73)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,396,472.64	13,396,472.64		13,396,472.64	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,396,472.64	13,396,472.64		13,396,472.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,396,472.64	13,396,472.64		13,396,472.64		
2) Ending Balance, June 30 (E + F1e)			13,396,472.64	13,396,472.64		13,396,472.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	13,396,472.64	0.00		13,396,472.64		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	13,396,472.64		0.00		
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(6.73)	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(6.73)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(6.73)	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,295.00	26,295.00	(.88)	26,295.00	0.00	0.0%
5) TOTAL, REVENUES			26,295.00	26,295.00	(.88)	26,295.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	31,412.80	295,056.00	(295,056.00)	New
3) Employee Benefits		3000-3999	0.00	0.00	15,432.06	131,561.00	(131,561.00)	New
4) Books and Supplies		4000-4999	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	40,000.00	40,000.00	106,830.00	980,000.00	(940,000.00)	-2,350.0%
6) Capital Outlay		6000-6999	250,000.00	250,000.00	7,658,692.00	27,605,254.00	(27,355,254.00)	-10,942.1%
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			325,000.00	325,000.00	7,812,366.86	29,046,871.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(298,705.00)	(298,705.00)	(7,812,367.74)	(29,020,576.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	75,744,521.30	75,744,521.00	75,744,521.00	New
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	75,744,521.30	75,744,521.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(298,705.00)	(298,705.00)	67,932,153.56	46,723,945.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	256,571.99	256,571.99		256,571.99	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			256,571.99	256,571.99		256,571.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			256,571.99	256,571.99		256,571.99		
2) Ending Balance, June 30 (E + F1e)			(42,133.01)	(42,133.01)		46,980,516.99		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		46,980,516.99		
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	(42,133.01)	(42,133.01)		0.00		
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	26,295.00	26,295.00	(.88)	26,295.00	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			26,295.00	26,295.00	(.88)	26,295.00	0.00	0.0%
TOTAL, REVENUES			26,295.00	26,295.00	(.88)	26,295.00		
<b>CLASSIFIED SALARIES</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	24,414.66	223,129.00	(223,129.00)	New
Clerical, Technical and Office Salaries		2400	0.00	0.00	6,998.14	71,927.00	(71,927.00)	New
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	31,412.80	295,056.00	(295,056.00)	New
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	8,380.93	78,721.00	(78,721.00)	New
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	2,235.96	22,571.00	(22,571.00)	New
Health and Welfare Benefits		3401-3402	0.00	0.00	3,226.97	13,619.00	(13,619.00)	New
Unemployment Insurance		3501-3502	0.00	0.00	14.50	148.00	(148.00)	New
Workers' Compensation		3601-3602	0.00	0.00	1,344.45	12,628.00	(12,628.00)	New
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	229.25	3,874.00	(3,874.00)	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	15,432.06	131,561.00	(131,561.00)	New
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	20,000.00	20,000.00	0.00	10,000.00	10,000.00	50.0%
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	20,000.00	20,000.00	106,830.00	970,000.00	(950,000.00)	-4,750.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			40,000.00	40,000.00	106,830.00	980,000.00	(940,000.00)	-2,350.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	6,000.00	0.00	0.00	0.0%
Land Improvements		6170	250,000.00	250,000.00	1,042,978.91	12,065,015.00	(11,815,015.00)	-4,726.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	6,370,557.78	13,780,206.00	(13,780,206.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	239,155.31	1,760,033.00	(1,760,033.00)	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%
<b>TOTAL, CAPITAL OUTLAY</b>			250,000.00	250,000.00	7,658,692.00	27,605,254.00	(27,355,254.00)	-10,942.1%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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			325,000.00	325,000.00	7,812,366.86	29,046,871.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	75,744,521.30	75,744,521.00	75,744,521.00	New
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	75,744,521.30	75,744,521.00	75,744,521.00	New
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	75,744,521.30	75,744,521.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	46,980,516.99
Total, Restricted Balance		46,980,516.99

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	776,446.00	776,446.00	254,312.40	776,446.00	0.00	0.0%
5) TOTAL, REVENUES			776,446.00	776,446.00	254,312.40	776,446.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	19,589.00	19,589.00	0.00	0.00	19,589.00	100.0%
4) Books and Supplies		4000-4999	2,699.00	2,699.00	0.00	10,000.00	(7,301.00)	-270.5%
5) Services and Other Operating Expenditures		5000-5999	288,354.00	288,354.00	23,130.97	131,974.00	156,380.00	54.2%
6) Capital Outlay		6000-6999	3,592,426.00	3,592,426.00	(371,870.65)	235,211.00	3,357,215.00	93.5%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		778,659.00	778,659.00	0.00	778,659.00	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			4,681,727.00	4,681,727.00	(348,739.68)	1,155,844.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,905,281.00)	(3,905,281.00)	603,052.08	(379,398.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,905,281.00)	(3,905,281.00)	603,052.08	(379,398.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,243,870.08	3,243,870.08		3,243,870.08	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,243,870.08	3,243,870.08		3,243,870.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,243,870.08	3,243,870.08		3,243,870.08		
2) Ending Balance, June 30 (E + F1e)			(661,410.92)	(661,410.92)		2,864,472.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		2,864,472.08		

Description	Resource Codes	Object Codes	Original Budget (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	(661,410.92)	(661,410.92)		0.00		
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	76,446.00	76,446.00	(7.08)	76,446.00	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	700,000.00	700,000.00	254,319.48	700,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			776,446.00	776,446.00	254,312.40	776,446.00	0.00	0.0%
TOTAL, REVENUES			776,446.00	776,446.00	254,312.40	776,446.00		
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	16,778.00	16,778.00	0.00	0.00	16,778.00	100.0%
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	2,811.00	2,811.00	0.00	0.00	2,811.00	100.0%
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			19,589.00	19,589.00	0.00	0.00	19,589.00	100.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,699.00	2,699.00	0.00	10,000.00	(7,301.00)	-270.5%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,699.00	2,699.00	0.00	10,000.00	(7,301.00)	-270.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	76,854.00	76,854.00	20,809.97	76,854.00	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	20,700.00	20,700.00	0.00	20,700.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	190,800.00	190,800.00	2,321.00	34,420.00	156,380.00	82.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			288,354.00	288,354.00	23,130.97	131,974.00	156,380.00	54.2%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	1,606,274.00	1,606,274.00	1,329.00	90,712.00	1,515,562.00	94.4%
Buildings and Improvements of Buildings		6200	1,900,814.00	1,900,814.00	(393,501.97)	66,648.00	1,834,166.00	96.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	85,338.00	85,338.00	20,302.32	77,851.00	7,487.00	8.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,592,426.00	3,592,426.00	(371,870.65)	235,211.00	3,357,215.00	93.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	298,969.00	298,969.00	0.00	298,969.00	0.00	0.0%
Other Debt Service - Principal		7439	479,690.00	479,690.00	0.00	479,690.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			778,659.00	778,659.00	0.00	778,659.00	0.00	0.0%
TOTAL, EXPENDITURES			4,681,727.00	4,681,727.00	(348,739.68)	1,155,844.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	2,864,472.08
Total, Restricted Balance		2,864,472.08



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,939.00	8,939.00	(.88)	8,939.00	0.00	0.0%
5) TOTAL, REVENUES			8,939.00	8,939.00	(.88)	8,939.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,939.00	8,939.00	(.88)	8,939.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,939.00	8,939.00	(.88)	8,939.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	968,617.15	968,617.15		968,617.15	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			968,617.15	968,617.15		968,617.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			968,617.15	968,617.15		968,617.15		
2) Ending Balance, June 30 (E + F1e)			977,556.15	977,556.15		977,556.15		
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	977,556.15	977,556.15		977,556.15		
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		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,939.00	8,939.00	(.88)	8,939.00	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			8,939.00	8,939.00	(.88)	8,939.00	0.00	0.0%
TOTAL, REVENUES			8,939.00	8,939.00	(.88)	8,939.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Resource	Description	2023-24 Projected Totals
7710	State School Facilities Projects	977,556.15
Total, Restricted Balance		977,556.15

**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 5,528,881.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 125,641,407.00

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.40%

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

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

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

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

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

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

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

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

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

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 7,051,874.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 3,009,324.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	49,688.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	718,745.81
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	10,829,631.81
9. Carry-Forward Adjustment (Part IV, Line F)	2,383,986.45
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	13,213,618.26
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	102,079,794.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	18,058,889.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	10,708,838.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,120,157.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,080,859.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	94,826.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	80,493.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	15,616,386.19
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	2,070,385.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,808,799.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	154,719,426.19
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
<b>(For information only - not for use when claiming/recovering indirect costs)</b>	
(Line A8 divided by Line B19)	7.00%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
<b>(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)</b>	
(Line A10 divided by Line B19)	8.54%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	10,829,631.81
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(910,809.30)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.87%) times Part III, Line B19); zero if negative	2,383,986.45
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.87%) times Part III, Line B19) or (the highest rate used to recover costs from any program (5.50%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	2,383,986.45
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	2,383,986.45



Approved  
indirect cost  
rate: 4.87%

Highest rate  
used in any  
program: 5.50%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2600	1,339,341.00	36,220.00	2.70%
01	3310	7,834,930.00	364,854.00	4.66%
01	3410	215,383.00	10,000.00	4.64%
01	4127	94,888.00	3,079.00	3.24%
01	4203	171,142.00	950.00	0.56%
01	6266	750,648.00	36,000.00	4.80%
01	6500	22,804,393.00	1,110,573.00	4.87%
01	6520	72,280.00	3,000.00	4.15%
01	6762	1,098,008.00	53,000.00	4.83%
01	7135	418,955.00	23,031.00	5.50%
01	7422	9,326.00	454.00	4.87%
01	7810	75,929.00	4,000.00	5.27%
01	8150	5,717,660.00	278,450.00	4.87%
01	9010	3,265,419.00	34,724.00	1.06%
13	5310	1,808,799.00	71,519.00	3.95%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	116,050,308.00	(3.58%)	111,891,423.00	(1.26%)	110,482,229.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	2,785,920.00	0.00%	2,785,919.00	0.00%	2,785,919.00
4. Other Local Revenues	8600-8799	9,085,921.00	0.00%	9,085,921.00	0.00%	9,085,921.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	13,110,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(35,400,612.00)	.21%	(35,473,280.00)	1.56%	(36,024,920.00)
6. Total (Sum lines A1 thru A5c)		92,521,537.00	(4.57%)	88,289,983.00	12.63%	99,439,149.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				49,711,485.00		47,210,999.00
b. Step & Column Adjustment				869,950.00		826,192.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,370,436.00)		(546,667.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	49,711,485.00	(5.03%)	47,210,999.00	.59%	47,490,524.00
2. Classified Salaries						
a. Base Salaries				15,021,718.00		14,795,603.00
b. Step & Column Adjustment				225,325.00		221,934.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(451,440.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,021,718.00	(1.51%)	14,795,603.00	1.50%	15,017,537.00
3. Employee Benefits	3000-3999	25,005,471.00	(13.93%)	21,523,082.00	12.46%	24,204,178.00
4. Books and Supplies	4000-4999	2,191,267.00	(46.28%)	1,177,252.00	2.64%	1,208,331.00
5. Services and Other Operating Expenditures	5000-5999	12,439,112.00	3.03%	12,816,017.00	2.64%	13,154,360.00
6. Capital Outlay	6000-6999	300,899.00	0.00%	300,899.00	0.00%	300,899.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	97,160.00	0.00%	97,160.00	0.00%	97,160.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,029,854.00)	0.00%	(2,029,854.00)	0.00%	(2,029,854.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		102,737,258.00	(6.66%)	95,891,158.00	3.70%	99,443,135.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(10,215,721.00)		(7,601,175.00)		(3,986.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		22,983,988.38		12,768,267.38		5,167,092.38
2. Ending Fund Balance (Sum lines C and D1)		12,768,267.38		5,167,092.38		5,163,106.38
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	200,000.00		200,000.00		200,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
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	5,027,326.00		4,893,860.00		4,959,860.00
2. Unassigned/Unappropriated	9790	7,540,941.38		73,232.38		3,246.38
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,768,267.38		5,167,092.38		5,163,106.38
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,027,326.00		4,893,860.00		4,959,860.00
c. Unassigned/Unappropriated	9790	7,540,941.38		73,232.38		3,246.38
(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)		12,568,267.38		4,967,092.38		4,963,106.38
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Right sizing to align with declining enrollment.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	4,478,351.00	(20.68%)	3,552,341.00	0.00%	3,552,341.00
3. Other State Revenues	8300-8599	19,891,515.00	6.34%	21,152,885.00	0.00%	21,152,885.00
4. Other Local Revenues	8600-8799	1,155,504.00	5.00%	1,213,227.00	0.00%	1,213,227.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	35,400,612.00	.21%	35,473,280.00	1.56%	36,024,920.00
6. Total (Sum lines A1 thru A5c)		60,925,982.00	.76%	61,391,733.00	.90%	61,943,373.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				15,620,472.00		16,151,508.00
b. Step & Column Adjustment				273,358.00		323,030.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				257,678.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,620,472.00	3.40%	16,151,508.00	2.00%	16,474,538.00
2. Classified Salaries						
a. Base Salaries				9,968,057.00		9,654,314.00
b. Step & Column Adjustment				149,520.00		144,814.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(463,263.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,968,057.00	(3.15%)	9,654,314.00	1.50%	9,799,128.00
3. Employee Benefits	3000-3999	16,534,491.00	15.56%	19,106,668.00	(12.06%)	16,802,438.00
4. Books and Supplies	4000-4999	3,939,469.00	3.03%	4,058,835.00	2.64%	4,165,988.00
5. Services and Other Operating Expenditures	5000-5999	13,951,407.00	2.43%	14,289,787.00	2.64%	14,667,037.00
6. Capital Outlay	6000-6999	718,039.00	0.00%	718,039.00	0.00%	718,039.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	900,000.00	0.00%	900,000.00	0.00%	900,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,958,335.00	0.00%	1,958,355.00	0.00%	1,958,355.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,250,000.00	(68.00%)	400,000.00	0.00%	400,000.00
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)		64,840,270.00	3.70%	67,237,506.00	(2.01%)	65,885,523.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(3,914,288.00)		(5,845,773.00)		(3,942,150.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		20,467,020.03		16,552,732.03		10,706,959.03
2. Ending Fund Balance (Sum lines C and D1)		16,552,732.03		10,706,959.03		6,764,809.03
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	16,552,732.03		10,706,959.03		6,764,809.03
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)		16,552,732.03		10,706,959.03		6,764,809.03
<b>E. AVAILABLE RESERVES</b>						
1. General Fund )						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Shift in certificated salaries to Prop 28 and right sizing due to enrollment decline.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	116,050,308.00	(3.58%)	111,891,423.00	(1.26%)	110,482,229.00
2. Federal Revenues	8100-8299	4,478,351.00	(20.68%)	3,552,341.00	0.00%	3,552,341.00
3. Other State Revenues	8300-8599	22,677,435.00	5.56%	23,938,804.00	0.00%	23,938,804.00
4. Other Local Revenues	8600-8799	10,241,425.00	.56%	10,299,148.00	0.00%	10,299,148.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	13,110,000.00
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)		153,447,519.00	(2.45%)	149,681,716.00	7.82%	161,382,522.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				65,331,957.00		63,362,507.00
b. Step & Column Adjustment				1,143,308.00		1,149,222.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,112,758.00)		(546,667.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	65,331,957.00	(3.01%)	63,362,507.00	.95%	63,965,062.00
2. Classified Salaries						
a. Base Salaries				24,989,775.00		24,449,917.00
b. Step & Column Adjustment				374,845.00		366,748.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(914,703.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,989,775.00	(2.16%)	24,449,917.00	1.50%	24,816,665.00
3. Employee Benefits	3000-3999	41,539,962.00	(2.19%)	40,629,750.00	.93%	41,006,616.00
4. Books and Supplies	4000-4999	6,130,736.00	(14.59%)	5,236,087.00	2.64%	5,374,319.00
5. Services and Other Operating Expenditures	5000-5999	26,390,519.00	2.71%	27,105,804.00	2.64%	27,821,397.00
6. Capital Outlay	6000-6999	1,018,938.00	0.00%	1,018,938.00	0.00%	1,018,938.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	997,160.00	0.00%	997,160.00	0.00%	997,160.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(71,519.00)	(.03%)	(71,499.00)	0.00%	(71,499.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,250,000.00	(68.00%)	400,000.00	0.00%	400,000.00
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)		167,577,528.00	(2.65%)	163,128,664.00	1.35%	165,328,658.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(14,130,009.00)		(13,446,948.00)		(3,946,136.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		43,451,008.41		29,320,999.41		15,874,051.41
2. Ending Fund Balance (Sum lines C and D1)		29,320,999.41		15,874,051.41		11,927,915.41
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	200,000.00		200,000.00		200,000.00
b. Restricted	9740	16,552,732.03		10,706,959.03		6,764,809.03
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,027,326.00		4,893,860.00		4,959,860.00

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	7,540,941.38		73,232.38		3,246.38
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		29,320,999.41		15,874,051.41		11,927,915.41
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,027,326.00		4,893,860.00		4,959,860.00
c. Unassigned/Unappropriated	9790	7,540,941.38		73,232.38		3,246.38
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
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)		12,568,267.38		4,967,092.38		4,963,106.38
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.50%		3.04%		3.00%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<hr/>						
<b>2. Special education pass-through funds</b>						
(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
<b>2. District ADA</b>						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		9,018.04		8,869.24		8,714.68
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		167,577,528.00		163,128,664.00		165,328,658.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		167,577,528.00		163,128,664.00		165,328,658.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,027,325.84		4,893,859.92		4,959,859.74
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)		5,027,325.84		4,893,859.92		4,959,859.74
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(20,700.00)	0.00	(71,519.00)				
Other Sources/Uses Detail					0.00	1,250,000.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	71,519.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,250,000.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	20,700.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								



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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>20,700.00</b>	<b>(20,700.00)</b>	<b>71,519.00</b>	<b>(71,519.00)</b>	<b>1,250,000.00</b>	<b>1,250,000.00</b>		

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

**1A. Calculating the District's ADA Variances**

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

Estimated Funded ADA

Fiscal Year		Budget Adoption	First Interim	Percent Change	Status
		Budget (Form 01CS, Item 1A)	Projected Year Totals (Form AI, Lines A4 and C4)		
Current Year (2023-24)	District Regular	9,695.83	9,719.65		
	Charter School	0.00	0.00		
	<b>Total ADA</b>	<b>9,695.83</b>	<b>9,719.65</b>	<b>.2%</b>	<b>Met</b>
1st Subsequent Year (2024-25)	District Regular	9,202.14	9,254.41		
	Charter School				
	<b>Total ADA</b>	<b>9,202.14</b>	<b>9,254.41</b>	<b>.6%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)	District Regular	8,917.98	8,998.74		
	Charter School				
	<b>Total ADA</b>	<b>8,917.98</b>	<b>8,998.74</b>	<b>.9%</b>	<b>Met</b>

**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	9,522.00	9,557.00		
Charter School				
<b>Total Enrollment</b>	<b>9,522.00</b>	<b>9,557.00</b>	<b>.4%</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	9,355.00	9,390.00		
Charter School				
<b>Total Enrollment</b>	<b>9,355.00</b>	<b>9,390.00</b>	<b>.4%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)				
District Regular	9,191.00	9,226.00		
Charter School				
<b>Total Enrollment</b>	<b>9,191.00</b>	<b>9,226.00</b>	<b>.4%</b>	<b>Met</b>

**2B. Comparison of District Enrollment to the Standard**

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

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

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

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines A4 and C4)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2020-21)			
District Regular	10,420	10,248	
Charter School			
<b>Total ADA/Enrollment</b>	<b>10,420</b>	<b>10,248</b>	<b>101.7%</b>
Second Prior Year (2021-22)			
District Regular	9,488	10,064	
Charter School			
<b>Total ADA/Enrollment</b>	<b>9,488</b>	<b>10,064</b>	<b>94.3%</b>
First Prior Year (2022-23)			
District Regular	9,100	9,692	
Charter School			
<b>Total ADA/Enrollment</b>	<b>9,100</b>	<b>9,692</b>	<b>93.9%</b>
Historical Average Ratio:			96.6%
<b>District's ADA to Enrollment Standard (historical average ratio plus 0.5%):</b>			<b>97.1%</b>

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4 and C4)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2023-24)				
District Regular	9,018	9,557		
Charter School	0			
<b>Total ADA/Enrollment</b>	<b>9,018</b>	<b>9,557</b>	<b>94.4%</b>	<b>Met</b>
1st Subsequent Year (2024-25)				
District Regular	8,845	9,390		
Charter School				
<b>Total ADA/Enrollment</b>	<b>8,845</b>	<b>9,390</b>	<b>94.2%</b>	<b>Met</b>
2nd Subsequent Year (2025-26)				
District Regular	8,690	9,226		
Charter School				
<b>Total ADA/Enrollment</b>	<b>8,690</b>	<b>9,226</b>	<b>94.2%</b>	<b>Met</b>

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

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

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

Explanation:  
(required if NOT met)

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.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2023-24)	115,192,388.00		
1st Subsequent Year (2024-25)	113,638,350.00	111,891,423.00	(1.5%)	Met
2nd Subsequent Year (2025-26)	112,993,999.00	110,482,229.00	(2.2%)	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD NOT MET - Projected LCFF revenue has changed since budget adoption by more than two percent 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 LCFF revenue.

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

LAO office has anticipated that the COLA will be less for the subsequent years than at anticipated at budget adoption.

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)	69,576,448.97	
Second Prior Year (2021-22)	73,106,583.15	83,010,866.45	88.1%
First Prior Year (2022-23)	82,117,356.46	93,421,567.41	87.9%
	Historical Average Ratio:		89.7%

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3%	3%	3%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.7% to 92.7%	86.7% to 92.7%	86.7% to 92.7%

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)		
	Current Year (2023-24)	89,738,674.00		
1st Subsequent Year (2024-25)	83,529,684.00	95,891,158.00	87.1%	Met
2nd Subsequent Year (2025-26)	86,712,239.00	99,443,135.00	87.2%	Met

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

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

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

Explanation:  
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

Object Range / Fiscal Year	Budget Adoption	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)	4,645,715.00	4,478,351.00	-3.6%	No
1st Subsequent Year (2024-25)	3,680,154.00	3,552,341.00	-3.5%	No
2nd Subsequent Year (2025-26)	3,680,154.00	3,552,341.00	-3.5%	No

Explanation:  
(required if Yes)

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

Current Year (2023-24)	22,614,245.00	22,677,435.00	.3%	No
1st Subsequent Year (2024-25)	18,597,404.00	23,938,804.00	28.7%	Yes
2nd Subsequent Year (2025-26)	18,613,499.00	23,938,804.00	28.6%	Yes

Explanation:  
(required if Yes)

Reflects the implementation in Prop 28.

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

Current Year (2023-24)	10,166,425.00	10,241,425.00	.7%	No
1st Subsequent Year (2024-25)	10,224,148.00	10,299,148.00	.7%	No
2nd Subsequent Year (2025-26)	10,224,148.00	10,299,148.00	.7%	No

Explanation:  
(required if Yes)

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

Current Year (2023-24)	6,397,959.00	6,130,736.00	-4.2%	No
1st Subsequent Year (2024-25)	5,382,414.00	5,236,087.00	-2.7%	No
2nd Subsequent Year (2025-26)	5,206,436.00	5,374,319.00	3.2%	No

Explanation:  
(required if Yes)

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

Current Year (2023-24)	24,999,606.00	26,390,519.00	5.6%	Yes
1st Subsequent Year (2024-25)	23,209,615.01	27,105,804.00	16.8%	Yes
2nd Subsequent Year (2025-26)	23,687,534.01	27,821,397.00	17.5%	Yes

Explanation:  
(required if Yes)

Special Education increased costs due to the rise in nonpublic school placements have impacted the current year and multi-year projected expenditures.



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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2023-24)	37,426,385.00	37,397,211.00	-.1%	Met
1st Subsequent Year (2024-25)	32,501,706.00	37,790,293.00	16.3%	Not Met
2nd Subsequent Year (2025-26)	32,517,801.00	37,790,293.00	16.2%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2023-24)	31,397,565.00	32,521,255.00	3.6%	Met
1st Subsequent Year (2024-25)	28,592,029.01	32,341,891.00	13.1%	Not Met
2nd Subsequent Year (2025-26)	28,893,970.01	33,195,716.00	14.9%	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)

**Explanation:**

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

Reflects the implementation in Prop 28.

**Explanation:**

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

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

**Explanation:**

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

**Explanation:**

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

Special Education increased costs due to the rise in nonpublic school placements have impacted the current year and multi-year projected expenditures.

7. **CRITERION: Facilities Maintenance**

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

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

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

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

	Required Minimum Contribution	First Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	4,826,073.36	7,678,012.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7)		7,729,891.00	

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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District's Available Reserve Percentages (Criterion 10C, Line 9)	7.5%	3.0%	3.0%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>2.5%</b>	<b>1.0%</b>	<b>1.0%</b>

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in	Total Unrestricted	Deficit Spending Level	
	Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	(If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2023-24)	(10,215,721.00)	102,737,258.00	9.9%	Not Met
1st Subsequent Year (2024-25)	(7,601,175.00)	95,891,158.00	7.9%	Not Met
2nd Subsequent Year (2025-26)	(3,986.00)	99,443,135.00	0.0%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

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

The district has been declining enrollment for several years and has projected this to continue based on trend. Exacerbating this challenge is the reduced COLA projections. The district is taking steps to mitigate enrollment decline through expanded open enrollment as well increase ADA.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2023-24)	29,320,999.41	Met
1st Subsequent Year (2024-25)	15,874,051.41	Met
2nd Subsequent Year (2025-26)	11,927,915.41	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.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2023-24)	35,331,627.67	Met

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

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

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

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
District Estimated P-2 ADA (Current Year, Form AI, Lines A4 and C4. Subsequent Years, Form MYPI, Line F2, if available.)	9,018.04	8,869.24	8,714.68
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

- Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
- If you are the SELPA AU and are excluding special education pass-through funds:
  - Enter the name(s) of the SELPA(s):

Yes

b. Special Education Pass-through Funds  
(Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	167,577,528.00	163,128,664.00	165,328,658.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	167,577,528.00	163,128,664.00	165,328,658.00

4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line B3 times Line B4)	5,027,325.84	4,893,859.92	4,959,859.74
6.	Reserve Standard - by Amount (\$80,000 for districts with 0 to 1,000 ADA, else 0)	0.00	0.00	0.00
7.	<b>District's Reserve Standard</b> <b>(Greater of Line B5 or Line B6)</b>	<b>5,027,325.84</b>	<b>4,893,859.92</b>	<b>4,959,859.74</b>

**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)	5,027,326.00	4,893,860.00	4,959,860.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	7,540,941.38	73,232.38	3,246.38
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)	12,568,267.38	4,967,092.38	4,963,106.38
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.50%	3.04%	3.00%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>5,027,325.84</b>	<b>4,893,859.92</b>	<b>4,959,859.74</b>
Status:	Met	Met	Met

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

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

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

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

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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?

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)

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)?

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
<b>1a. Contributions, Unrestricted General Fund</b>					
<b>(Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2023-24)	(32,804,400.00)	(35,400,612.00)	7.9%	2,596,212.00	Not Met
1st Subsequent Year (2024-25)	(32,609,445.00)	(35,621,403.20)	9.2%	3,011,958.20	Not Met
2nd Subsequent Year (2025-26)	(33,102,248.00)	(36,173,043.10)	9.3%	3,070,795.10	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	8,475,500.00	13,110,000.00	54.7%	4,634,500.00	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2023-24)	1,250,000.00	1,250,000.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	400,000.00	400,000.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	400,000.00	400,000.00	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)

Special Education increased costs due to the rise in nonpublic schools placements have impacted the current year and multi-year projected expenditures.

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

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

Reduced COLA projection increased deficit spending resulting the need to access the reserves in fund 17.



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)

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**S6. Long-term Commitments**

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

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

Yes

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023-24
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	14	25.0-90025.0	25.0-90025.0	8,409,262
General Obligation Bonds	13	Tax Assessments	Fund 51.0	149,594,498
Supp Early Retirement Program	2	01.0-00000.0	01.0-00000.0	433,680
State School Building Loans				
Compensated Absences		01.0-00000.0		972,000
Other Long-term Commitments (do not include OPEB):				
General Obligation Bonds (Measure S)	24	Tax Assessments	Fund 51.0	85,000,000
<b>TOTAL:</b>				<b>244,409,440</b>

Type of Commitment (continued)	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation	763,739	761,895	763,895	764,995
General Obligation Bonds	21,791,088	18,342,799	19,150,835	13,552,434
Supp Early Retirement Program	208,000	208,000	208,000	
State School Building Loans				
Compensated Absences	75,000	75,000	75,000	75,000
Other Long-term Commitments (continued):				
General Obligation Bonds (Measure S)	0	4,058,474	4,335,462	4,215,462

Total Annual Payments:	22,837,827	23,446,168	24,533,192	18,607,891
Has total annual payment increased over prior year (2022-23)?		Yes	Yes	No

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

Annual payments will be funded by appropriate tax assessments.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes

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

Yes

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

No

	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
2 OPEB Liabilities		
a. Total OPEB liability	34,254,112.00	32,942,298.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	34,254,112.00	32,942,298.00

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

Actuarial	Actuarial
Jun 30, 2022	Jun 30, 2023

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

3 OPEB Contributions

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

	Budget Adoption	
	(Form 01CS, Item S7A)	First Interim
Current Year (2023-24)	0.00	0.00
1st Subsequent Year (2024-25)	0.00	0.00
2nd Subsequent Year (2025-26)	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)	691,406.00	691,406.00
1st Subsequent Year (2024-25)	691,406.00	691,406.00
2nd Subsequent Year (2025-26)	691,406.00	691,406.00

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

Current Year (2023-24)	1,084,031.00	905,083.00
1st Subsequent Year (2024-25)	1,084,031.00	905,083.00
2nd Subsequent Year (2025-26)	1,084,031.00	905,083.00

d. Number of retirees receiving OPEB benefits

Current Year (2023-24)	358	374
1st Subsequent Year (2024-25)	358	374
2nd Subsequent Year (2025-26)	358	374

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

2 Self-Insurance Liabilities

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

3 Self-Insurance Contributions

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

4 Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

Were all certificated labor negotiations settled as of budget adoption?

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	523.0	541.0	515.0	510.0

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Aug 29, 2023

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

Yes

If Yes, date of Superintendent and CBO certification:

Aug 15, 2023

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

Yes

If Yes, date of budget revision board adoption:

Dec 12, 2023

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

--	--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--	--

% change in salary schedule from prior year

--	--	--	--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--	--

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

--	--	--	--

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



Negotiations Not Settled

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

--

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

--	--	--

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

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

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

**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:

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

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

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

Yes	Yes	Yes

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

**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?

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	417.0	417.0	402.0	402.0

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

Yes
-----

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

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

If No, complete questions 6 and 7.

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

No
----

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Oct 24, 2023
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2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

Oct 02, 2023
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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?

Yes
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If Yes, date of budget revision board adoption:

Dec 12, 2023
--------------

4. Period covered by the agreement:

Begin Date: 

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End Date: 

--

5. Salary settlement:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Yes	Yes	Yes
-----	-----	-----

**One Year Agreement**

Total cost of salary settlement

--	--	--

% 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:

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Negotiations Not Settled

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

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

7. Amount included for any tentative salary schedule increases

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

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

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

No		
----	--	--

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

--	--	--

If Yes, explain the nature of the new costs:

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

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

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**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?

N/A
-----

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

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	66.5	65.0	64.0	64.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

n/a
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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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Yes	Yes	Yes

**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

Yes	Yes	Yes

**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




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.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

- 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)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
  
- 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?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- 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.)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

**Comments:**  
(optional)

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End of School District First Interim Criteria and Standards Review

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Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	9,695.83	9,695.83	9,018.04	9,719.65	23.82	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>						
	9,695.83	9,695.83	9,018.04	9,719.65	23.82	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>						
	0.00	0.00	0.00	0.00	0.00	0.0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>						
	9,695.83	9,695.83	9,018.04	9,719.65	23.82	0.0%
<b>7. Adults in Correctional Facilities</b>						
					0.00	
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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

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



Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October									
A. BEGINNING CASH			43,262,860.80	41,398,214.11	33,925,527.13	28,710,825.11	27,397,977.81	29,214,828.69	41,866,472.29	42,119,606.41
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,694,446.00	2,694,446.00	5,358,082.00	4,850,003.00	4,850,003.00	5,358,082.00	4,850,003.00	3,588,323.80
Property Taxes	8020-8079		913,093.76	1,808,511.85	0.00	0.00	1,002,113.60	20,200,297.77	6,408,038.42	2,640,318.80
Miscellaneous Funds	8080-8099		(379.87)	(1,814.44)	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		523,233.00	65,739.91	223,586.01	2,196,654.00	0.00	219,050.00	0.00	0.00
Other State Revenue	8300-8599		945,935.00	634,767.89	1,503,007.20	3,589,162.41	579,918.00	730,937.00	551,582.96	1,214,307.80
Other Local Revenue	8600-8799		296,130.81	406,991.85	403,705.76	360,045.91	138,602.84	197,748.59	2,640,832.84	804,758.92
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			5,372,458.70	5,608,643.06	7,488,380.97	10,995,865.32	6,570,637.44	26,706,115.36	14,450,457.22	8,247,709.32
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		503,745.16	5,532,747.65	5,585,334.93	5,673,613.36	6,004,564.49	6,004,564.49	6,004,564.49	6,004,564.49
Classified Salaries	2000-2999		806,596.11	1,211,308.64	1,677,949.58	2,029,396.13	2,029,396.13	2,029,396.13	2,172,247.47	2,172,247.47
Employee Benefits	3000-3999		425,142.06	1,882,335.12	2,832,579.68	3,166,362.71	3,189,030.34	3,189,030.34	3,189,030.34	3,189,030.34
Books and Supplies	4000-4999		27,266.00	400,302.19	296,172.08	385,891.98	425,624.72	425,624.72	425,624.72	425,624.72
Services	5000-5999		(926,685.82)	3,464,750.69	1,119,818.32	1,635,428.47	2,344,134.15	2,344,134.15	2,344,134.15	2,344,134.15
Capital Outlay	6000-6599		4,980.00	119,712.60	32,012.46	136,869.52	(4,196.60)	(4,196.60)	(4,196.60)	(4,196.60)
Other Outgo	7000-7499		(556,270.09)	10,375.20	375,741.55	65,918.54	65,918.54	65,918.54	65,918.54	65,918.54
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>			284,773.42	12,621,532.09	11,919,608.60	13,093,480.71	14,054,471.76	14,054,471.76	14,197,323.10	14,197,323.10
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(1,962,576.83)	(67,758.97)	(123,345.31)	128,357.13	28,792.28	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	15,030,890.45	221,911.28	97,756.51	79,220.17	7,115.65	14,624,886.84	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	293,019.97	0.00	0.00	0.00	0.00	293,019.97	0.00	0.00	0.00
Prepaid Expenditures	9330	3,927.40	3,927.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	(4,535.83)	0.00	0.00	0.00	4,535.83	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		13,365,260.99	153,543.88	(25,588.80)	207,577.30	35,907.93	14,922,442.64	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	10,957,054.99	7,079,657.05	426,722.39	986,741.64	(737,063.35)	3,200,997.26	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	7,486.76	4,310.05	(11,796.81)	0.00	0.00	0.00	0.00
Unearned Revenues	9650	2,446,978.98	26,218.80	0.00	0.00	0.00	2,420,760.18	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		13,404,033.97	7,105,875.85	434,209.15	991,051.69	(748,860.16)	5,621,757.44	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		(38,772.98)	(6,952,331.97)	(459,797.95)	(783,474.39)	784,768.09	9,300,685.20	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(1,864,646.69)	(7,472,686.98)	(5,214,702.02)	(1,312,847.30)	1,816,850.88	12,651,643.60	253,134.12	(5,949,613.78)
<b>F. ENDING CASH (A + E)</b>			41,398,214.11	33,925,527.13	28,710,825.11	27,397,977.81	29,214,828.69	41,866,472.29	42,119,606.41	36,169,992.63
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		October							
A. BEGINNING CASH		36,169,992.63	29,152,288.35	35,212,056.25	34,304,120.98				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	4,529,936.30	3,588,323.80	3,588,323.80	4,529,936.30	0.00	0.00	50,479,909.00	50,479,909.00
Property Taxes	8020-8079	501,056.80	14,257,721.52	5,879,936.66	11,959,309.82	0.00	0.00	65,570,399.00	65,570,399.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	2,194.31	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	219,050.00	0.00	106,313.85	219,050.00	705,674.23	0.00	4,478,351.00	4,478,351.00
Other State Revenue	8300-8599	1,247,426.80	1,664,216.76	1,247,426.80	1,214,307.80	7,554,438.82	0.00	22,677,435.23	22,677,435.00
Other Local Revenue	8600-8799	682,148.92	746,828.92	2,467,386.71	740,616.63	355,626.29	0.00	10,241,425.00	10,241,425.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		7,179,618.82	20,257,091.00	13,289,387.82	18,665,414.86	8,615,739.34	0.00	153,447,519.23	153,447,519.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,004,564.49	6,004,564.49	6,004,564.49	6,004,564.49	0.00	0.00	65,331,957.00	65,331,957.00
Classified Salaries	2000-2999	2,172,247.47	2,172,247.47	2,172,247.47	2,172,247.47	2,172,247.47	0.00	24,989,775.00	24,989,775.00
Employee Benefits	3000-3999	3,189,030.34	3,189,030.34	3,189,030.34	3,189,030.34	7,721,299.73	0.00	41,539,962.00	41,539,962.00
Books and Supplies	4000-4999	425,624.72	425,624.72	425,624.72	425,624.72	1,616,106.00	0.00	6,130,736.00	6,130,736.00
Services	5000-5999	2,344,134.15	2,344,134.15	2,344,134.15	2,344,134.15	2,344,134.15	0.00	26,390,519.00	26,390,519.00
Capital Outlay	6000-6599	(4,196.60)	(4,196.60)	(4,196.60)	(4,196.60)	758,936.24	0.00	1,018,938.00	1,018,938.00
Other Outgo	7000-7499	65,918.54	65,918.54	65,918.54	65,919.54	502,527.48	0.00	925,642.00	925,641.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,250,000.00	0.00	0.00	1,250,000.00	1,250,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		14,197,323.10	14,197,323.10	14,197,323.10	15,447,324.10	15,115,251.07	0.00	167,577,529.00	167,577,528.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	(2,190,584.07)	0.00	0.00	(2,224,538.94)	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	15,030,890.45	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	293,019.97	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	3,927.40	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	(2,190,584.07)	0.00	0.00	13,103,298.88	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	10,957,054.99	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	2,446,978.98	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	13,404,033.97	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	(2,190,584.07)	0.00	0.00	(300,735.09)	
E. NET INCREASE/DECREASE (B - C + D)		(7,017,704.28)	6,059,767.90	(907,935.28)	1,027,506.69	(6,499,511.73)	0.00	(14,430,744.86)	(14,130,009.00)
F. ENDING CASH (A + E)		29,152,288.35	35,212,056.25	34,304,120.98	35,331,627.67				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								28,832,115.94	

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			35,331,627.67	31,004,525.95	24,492,443.17	19,501,764.78	13,277,726.34	10,076,543.32	22,516,225.50	24,083,895.88
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		2,379,026.30	2,379,026.30	4,744,967.84	4,282,247.34	4,282,247.34	4,744,967.84	4,282,247.34	3,660,170.54
Property Taxes	8020-8079		913,093.76	1,924,368.98	0.00	0.00	1,002,113.60	19,817,694.17	6,408,038.42	2,640,318.80
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	65,739.91	498,843.51	0.00	0.00	275,257.50	0.00	0.00
Other State Revenue	8300-8599		863,009.85	536,984.85	623,838.33	966,573.33	640,545.33	791,564.33	612,210.29	1,527,208.73
Other Local Revenue	8600-8799		216,505.75	345,681.11	535,242.26	567,281.06	989,710.35	448,856.10	2,291,940.35	389,710.35
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			4,371,635.66	5,251,801.15	6,402,891.94	5,816,101.73	6,914,616.62	26,078,339.94	13,594,436.40	8,217,408.42
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		339,624.45	5,368,626.94	5,421,214.22	5,509,492.65	5,840,443.77	5,840,443.77	5,840,443.77	5,840,443.77
Classified Salaries	2000-2999		765,068.62	1,169,781.15	1,636,422.09	1,987,868.64	1,987,868.64	1,987,868.64	2,130,719.98	2,130,719.98
Employee Benefits	3000-3999		408,310.87	1,808,189.18	2,759,048.32	3,092,983.54	3,114,327.69	3,114,327.69	3,114,327.69	3,114,327.69
Books and Supplies	4000-4999		268,979.76	356,446.12	305,185.72	394,788.08	434,520.82	434,520.82	434,520.82	434,520.82
Services	5000-5999		(871,663.90)	2,519,772.00	1,174,840.24	1,690,450.39	1,399,156.00	2,399,156.00	2,399,156.07	2,399,156.07
Capital Outlay	6000-6599		9,248.46	22,565.40	19,588.46	45,921.05	15,472.29	15,472.29	15,472.29	15,472.29
Other Outgo	7000-7499		0.00	23,875.20	375,741.55	65,918.54	65,918.54	65,918.54	65,918.54	65,918.54
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>			919,568.26	11,269,255.99	11,692,040.60	12,787,422.89	12,857,707.76	13,857,707.76	14,000,559.17	14,000,559.17
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	8,615,739.34	1,201,621.01	5,639,833.00	298,470.27	747,282.72	241,908.11	219,050.00	1,973,793.15	0.00
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		8,615,739.34	1,201,621.01	5,639,833.00	298,470.27	747,282.72	241,908.11	219,050.00	1,973,793.15	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	15,115,251.07	8,980,790.13	6,134,460.94	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	(2,500,000.00)	0.00	0.00	0.00
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		15,115,251.07	8,980,790.13	6,134,460.94	0.00	0.00	(2,500,000.00)	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		(6,499,511.73)	(7,779,169.12)	(494,627.94)	298,470.27	747,282.72	2,741,908.11	219,050.00	1,973,793.15	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(4,327,101.72)	(6,512,082.78)	(4,990,678.39)	(6,224,038.44)	(3,201,183.03)	12,439,682.18	1,567,670.38	(5,783,150.75)
<b>F. ENDING CASH (A + E)</b>			31,004,525.95	24,492,443.17	19,501,764.78	13,277,726.34	10,076,543.32	22,516,225.50	24,083,895.88	18,300,745.13
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		October							
A. BEGINNING CASH		18,300,745.13	11,359,750.39	17,684,862.32	17,102,284.36				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	4,122,891.04	3,660,170.54	3,660,170.54	4,122,891.04	0.00	0.00	46,321,024.00	46,321,024.00
Property Taxes	8020-8079	501,056.80	14,257,721.52	5,879,936.66	12,226,056.29	0.00	0.00	65,570,399.00	65,570,399.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	290,257.50	0.00	106,313.85	461,492.58	1,854,436.15	0.00	3,552,341.00	3,552,341.00
Other State Revenue	8300-8599	1,527,208.73	1,943,998.69	1,527,208.73	1,527,208.73	10,851,245.32	0.00	23,938,805.23	23,938,805.23
Other Local Revenue	8600-8799	399,100.35	463,780.35	2,244,351.43	409,425.60	997,562.94	0.00	10,299,148.00	10,299,148.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	100,000.00	0.00	100,000.00	100,000.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		6,840,514.42	20,325,671.10	13,417,981.21	18,747,074.24	13,803,244.41	0.00	149,781,717.23	149,781,717.23
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,840,443.77	5,840,443.77	5,840,443.77	5,840,443.77	0.00	0.00	63,362,508.45	63,362,508.45
Classified Salaries	2000-2999	2,130,719.98	2,130,719.98	2,130,719.98	2,130,719.98	2,130,719.98	0.00	24,449,917.66	24,449,917.66
Employee Benefits	3000-3999	3,114,327.69	3,114,327.69	3,114,327.69	3,114,327.69	7,646,597.09	0.00	40,629,750.54	40,629,750.54
Books and Supplies	4000-4999	434,520.82	434,520.82	434,520.82	434,520.82	434,520.82	0.00	5,236,087.00	5,236,087.00
Services	5000-5999	2,399,156.07	2,399,156.07	2,399,156.07	3,399,157.00	3,399,156.00	0.00	27,105,804.10	27,105,804.00
Capital Outlay	6000-6599	15,472.29	15,472.29	15,472.29	15,472.29	797,836.29	0.00	1,018,938.00	1,018,938.00
Other Outgo	7000-7499	65,918.54	65,918.54	65,918.54	65,918.54	(67,242.61)	0.00	925,641.00	925,641.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	400,000.00	0.00	0.00	400,000.00	400,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		14,000,559.17	14,000,559.17	14,000,559.17	15,400,560.09	14,341,587.57	0.00	163,128,646.75	163,128,646.65
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Accounts Receivable	9200-9299	219,050.00	0.00	0.00	(1,925,268.92)	0.00	0.00	8,615,739.34	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		219,050.00	0.00	0.00	(1,925,268.92)	0.00	0.00	8,615,739.34	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	15,115,251.07	
Due To Other Funds	9610	0.00	0.00	0.00	2,500,000.00	0.00	0.00	0.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		0.00	0.00	0.00	2,500,000.00	0.00	0.00	15,115,251.07	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		219,050.00	0.00	0.00	(4,425,268.92)	0.00	0.00	(6,499,511.73)	
E. NET INCREASE/DECREASE (B - C + D)		(6,940,994.75)	6,325,111.93	(582,577.96)	(1,078,754.77)	(538,343.16)	0.00	(19,846,441.24)	(13,346,929.41)
F. ENDING CASH (A + E)		11,359,750.39	17,684,862.32	17,102,284.36	16,023,529.58				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								15,485,186.43	



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

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

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

To the County Superintendent of Schools:

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

Meeting Date: December 12, 2023 Signed: \_\_\_\_\_  
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION  
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Dr. Ryan Gleason Telephone: 818-878-5206  
Title: Asst. Superintendent - Chief Business Officer E-mail: rgleason@lv.usd.org

Criteria and Standards Review Summary

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

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

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

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

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	167,577,528.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	10,888,403.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	1,018,938.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,250,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>			
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>				2,268,938.00
<p>D. Plus additional MOE expenditures:</p>	<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p> <p style="text-align: center;">All</p>	<p style="text-align: center;">All</p>	<p>1000-7143, 7300-7439</p> <p>minus 8000-8699</p>	637,338.00
<p>2. Expenditures to cover deficits for student body activities</p>			<p>Manually entered. Must not include expenditures in lines A or D1.</p>	
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>				155,057,525.00
<p><b>Section II - Expenditures Per ADA</b></p>				<p><b>2023-24 Annual ADA/Exps. Per ADA</b></p>
<p>A. Average Daily Attendance (Form AI, Column C, sum of lines A6 and C9)*</p>				9,018.04
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>				17,194.15
<p><b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b></p>	<p><b>Total</b></p>			<p><b>Per ADA</b></p>

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

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

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